

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**July 21, 2026
6:00 PM**

CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

Michael Roberts, Capital Ministries, Local Government Ministries

A. APPROVAL OR CORRECTION OF MINUTES

1. Approval or Correction of Meeting Minutes Pg. 6

B. APPROVAL OF THE AGENDA

1. BOC - Changes to the Agenda Pg. 20

C. RECOGNITIONS AND PRESENTATIONS

1. Proclamation - DHS - Child Support Awareness Month Pg. 22

D. INFORMAL PUBLIC COMMENTS

E. CONSENT AGENDA

1. Active Living and Parks- Jan Parker NRPA Scholarship Pg. 24
2. Active Living & Parks - Mt. Pleasant Dixie Youth & Virginia Foil Park Agreement Pg. 27

3. Active Living & Parks - Proposed Amendments to the Active Living and Parks Commission Bylaws Pg. 32
4. Boards and Committees - Agricultural Advisory Board - Appointment Pg. 46
5. Boards and Committees - Harrisburg Planning and Zoning Board Pg. 48
6. Boards and Committees - Human Services Advisory Board - Appointment Pg. 51
7. Boards and Committees – Juvenile Crime Prevention Council (JCPC) - Removal Pg. 53
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14. Boards and Committees - Nursing Home Community Advisory Committee - Appointment Pg. 67
15. Boards and Committees - Planning and Zoning Commission - Removal Pg. 69
16. Boards and Committees - Planning and Zoning Commission - Appointment Pg. 71
17. Boards and Committees - Planning and Zoning Commission - Appointment Pg. 73
18. Boards and Committees - Tourism Authority - Removal Pg. 75
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21. Boards and Committees - Youth Commission - Removal Pg. 81
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26. Consolidated Human Services Agency (CHSA) - Opioid Settlement Fund: Spending Authorization Pg. 92
27. Consolidated Human Services Agency (CHSA) - Social Services - Low Income Energy Assistance Program (LIEAP) and Crisis Intervention Program (CIP) Annual Outreach Plan Pg. 95
28. County Manager - Resolution Assuming Maintenance and Upkeep of Cabarrus County Fallen First Responder Memorial Pg. 100
29. County Manager - Second Amendment to Verizon Lease at Mount Pleasant Tower Pg. 105
30. County Manager - Third Amendment to Vietnam Veterans Park Lease Pg. 109
31. County Manager - Sale of PIN 56701887630000 (8371 North Drive, Mt. Pleasant, NC) to Town of Mount Pleasant Pg. 113
32. Finance - Cabarrus County Fiscal Year Approved Capital Projects Budget Request Pg. 122
33. Sheriff's Office - Acceptance of Grant funds from Cannon Foundation for the Land Search Utility Vehicle Replacement Pg. 141
34. Tax Administration - Tax Collector's Annual Settlement and Order Authorizing Collection of FY 2027 Taxes Pg. 153
35. Tax Administration - Refund and Release Reports – June 2026 Pg. 157

F. NEW BUSINESS

1. Boards and Committees - Commission on Financial Efficiency – Appointment Pg. 168
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- Appointment Pg. 170
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 6. Finance - GO Bond Referendum Public Hearing 6:00 P.M. or as soon thereafter Pg. 178
 7. Finance - GO Bonds - Adopt Bond Orders and Adopt Resolution Calling for Referendum Pg. 189
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G. REPORTS

1. BOC - Receive Updates From Commission Members Who Serve As Liaisons To Municipalities Or On Various Boards/Committees Pg. 209
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5. Communications and Outreach - Monthly Summary Report Pg. 248
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8. EDC - June 2026 Monthly Summary Report Pg. 304
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10. Super Cab Co - Monthly Report Pg. 524

H. GENERAL COMMENTS BY THE BOARD MEMBERS

I. CLOSED SESSION

1. Closed Session - Consult with Attorney, Pending Litigation, Real Property and Personnel Pg. 531

J. RETURN TO OPEN SESSION

K. ADJOURN

In accordance with ADA regulations, anyone who needs an accommodation to participate in the meeting should notify the ADA Coordinator at 704-920-2100 at least forty-eight (48) hours prior to the meeting.

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

APPROVAL OR CORRECTION OF MINUTES

SUBJECT:

Approval or Correction of Meeting Minutes

BRIEF SUMMARY:

The Following minutes are provided for correction or approval: February 27th, 2026 (Budget Retreat) and February 28th, 2026 (Budget Retreat).

REQUESTED ACTION:

Recommended Motion:

Motion to approve the aforementioned meeting minutes as presented.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. February 27th, 2026 (Budget Retreat)
2. February 28th, 2026 (Budget Retreat)

The Board of Commissioners for the County of Cabarrus met for a Board Retreat in the Multipurpose Room at the Cabarrus County Governmental Center in Concord, North Carolina at 5:00 p.m. on Friday, February 27, 2026.

Present - Chair:	Laura B. Lindsey
Vice Chair:	Ian Patrick
Commissioners:	Larry G. Pittman
	Kenneth M. Wortman
	Jeff Jones

Staff present were Kelly Sifford, Interim County Manager; Aalece Pugh, Assistant County Manager; Kyle Bilafer, Assistant County Manager; Doug Hall, County Attorney/General Counsel; Ariadne Olvera, Clerk to the Board; department heads and other county staff.

The meeting was called to order at 5:00 p.m.

Welcome, Introductions and Overview

Chair Lindsey welcomed staff and participants to the meeting.

Vice Chairman Patrick addressed staff and attendees, and excused himself from the meeting at 5:01 p.m.

Kelly Sifford, Interim County Manager, provided an overview of the agenda.

Revenues and Expenses (Budget/Finance Update/CIP)

Jim Howden, Finance Director, presented a PowerPoint titled "FY26 Financial Update." The presentation provided an overview of the General Fund budget, revenues, and expenditures as of January 31, 2026.

General Fund Budget:

- Current budget: \$415.9 million
- Revenues: \$325.8 million
- Expenses: \$235.3 million

FY26 Revenues:

- **Property Taxes:** Budgeted at \$279.5 million, with collections as of January 31 totaling \$265.1 million, and an estimated 99% collection rate for the year, projected total property taxes of \$280 million.
- **Sales Taxes:** Budgeted at \$74.6 million, with projected total collections of \$80 million, exceeding the budget by \$5.4 million.
- **Major Fees:**
 - Ambulance Fees - Budget: \$9.5 million; collected \$6.3 million; projected \$10.5 million.
 - Register of Deeds - Budget: \$3.8 million; collected \$2.5 million; projected \$4.7 million.
 - Construction Standards - Budget: \$5.5 million; collected \$3.9 million; projected \$6.1 million.

FY26 Expenditures:

- As of January, 61.2% of the budget has been spent or encumbered.

- Debt service, transfers, and education expenditures are projected to meet budget.
- Salaries and benefits: \$84.9 million (52.7% of \$161.1 million budget).
- Operational expenditures and encumbrances: \$163.8 million (66.4% of \$246.6 million budget).
- Capital expenditures and encumbrances (vehicles, etc.): \$5.9 million (71.9% of \$8.2 million budget).

FY 26 Summary:

- Estimated total revenues: \$415 million (100% of budget)
- Estimated expenditures and encumbrances: \$395 million (95% of budget)
- Projected net increase to fund balance: \$20 million

A discussion ensued. During discussion, Mr. Howden and David Thrift, Tax Administrator, responded to questions from the Board.

CIP/Property Discussion

Kyle Bilafer, Assistant County Manager, provided an overview of the Capital Improvement Plan (CIP) and discussed several potential future projects that were previously deferred, including:

- **Camp Spencer Park:** Demolition of existing buildings and construction of a larger facility; potential challenges related to limited utilities at the site.
- **Concord Library:** Interior renovations based on a preliminary master plan developed several years ago, which has since been refreshed; the project has been deferred due to financial considerations.
- **Frank Liske Park Boat Docks:** \$2 million allocated; original plan included a splash pad and boat dock, but the splash pad component was removed; dock project addressing ADA compliance.
- **Grounds Maintenance Building:** Discussed as part of future capital needs.

Mr. Bilafer also noted that several FY2026 capital projects, including generator replacements and implementation of the ADA Transition Plan, have already been budgeted.

Ms. Sifford continued with an update on the FY27-FY29 Capital Improvement Plan (CIP), Pay-As-You-Go (PAYGO) projects, with emphasis on the school system's capital improvement initiatives. She reported that approximately \$97 million is available for capital projects, including \$62 million required to be reserved (15%) under the County's financial ordinance and policies, leaving approximately \$35.5 million available for PAYGO projects.

There was discussion throughout the presentations. During discussions, Mr. Bilafer; Jim Howden, Finance Director; and Ms. Sifford responded to questions from the Board.

Revenues and Expenses (FY27 Budget Forecast/Update)

Rosh Khatri, Budget Director, presented a PowerPoint presentation titled "Fiscal Year 2027 Budget Forecast/Update". Information included:

- Revenue Forecast

Revenue	FY26 Adopted	FY27 Projected	Difference
Property Tax	\$280,066,034	\$286,649,423	\$6,583,389
Sales & Other Taxes	49,039,740	50,745,000	1,705,260
Intergovernmental	31,450,692	30,770,540	(680,152)
Permits & Fees	9,652,880	9,498,270	(154,610)
Sales & Services	19,219,193	21,088,335	1,869,142
Investment	4,500,000	7,000,000	2,500,000
Miscellaneous	377,700	373,900	(3,800)
Other Financing Sources	5,205,008	6,249,039	1,044,031
TOTAL	399,511,247	412,374,507	12,863,260

- Revenues - Details
 - Sales & Other Taxes
 - Intergovernmental
 - Permits & Fees
 - Investment
 - Miscellaneous
 - Other Financing Sources
- Select Revenues Sources

- Expenditure Outlook

Expenditures	FY26 Adopted	FY27 Projected	Difference
91 - Personnel Services	\$107,759,641	\$110,465,808	\$2,706,167
92 - Employee Benefits	51,643,030	53,423,387	1,780,357
93 - Supplies	10,966,761	10,852,664	(114,097)
94 - Other Operation Costs	23,859,430	23,444,119	(415,311)
95 - Maintenance & Repair	2,165,435	2,231,400	65,965
96 - Other Services & Charges	10,158,007	9,177,877	(980,130)
97 - Contributions to Other Funds or Activities	189,651,283	196,318,638	6,667,355
98 - Capital Outlay	3,307,660	3,382,200	74,540
TOTAL	399,511,247	409,296,093	9,784,846

- Continuation Expenditures
 - Salary & Benefits - Summary
 - Supplies - Summary
 - Other Operation Cost - Summary
 - Maintenance & Repair - Summary
 - Other Services & Charges - Summary
 - Contributions to Other Funds & Activities - Summary
 - Capital Outlay - Summary
- Summary Recap
 - Pending/Known Items

- o Five Year Financial Plan
- o General Fund Forecast
- o Closing the Gap Ideas/Options
- o Steps Remaining in the Budget Process

There was discussion throughout the presentation. During discussion, Mr. Khatri; Aalece Pugh, Assistant County Manager; Kelly Sifford, Interim County Manager; Sheriff Van Shaw; Jim Howden, Finance Director; David Thrift, Tax Administrator; and Kyle Bilafer, Assistant County Manager; responded to questions from the Board.

Dinner Break

The Board and staff took a dinner break at 6:53 p.m. The meeting resumed at 7:24 p.m.

Revaluation

David Thrift, Tax Administrator, presented a PowerPoint presentation titled "Property Tax & Revaluation". Key points included:

- North Carolina General Statutes Chapter 105 (Machinery Act)
- Commissioners have the authority to determine when a property tax revaluation is conducted; however, a revaluation is required at least once every eight years per statute unless for county populations over 75,000 a mandatory evaluation is required by North Carolina Department of Revenue due to sales ratios
- The purpose of revaluation is to ensure equity among taxpayers
- Overview of the revaluation timeline
- Revaluation cost

A discussion ensued. During discussion, Mr. Thrift responded to questions from the Board.

Property Discussion

Kyle Bilafer, Assistant County Manager, presented a PowerPoint presentation titled "FY 27 Budget Retreat Properties Discussion". The following properties were discussed:

- Cabarrus Health Alliance Building - County will own the building in June 2027. Staff recommended pursuing a lease with CHA, under which CHA would assume all operating costs.
- Land Leases on School Properties - Use of revenue from leases.
- Camp Spencer - Lease expires June 2028 and renewal of lease. If renewed, staff recommended structural repairs. Board input was requested.
- Mount Pleasant Enrichment Center (former MP Senior Center) - The lease expires May 2026 at \$1/year; renewal expected at \$26,100. This facility supports LunchPlus services; all other activities (except sublease) have relocated to the new Mount Pleasant Active Living Center. A proposal to sublease basement to MP Food Ministry has been submitted.

- Vietnam Veterans Park - The County owns a portion of the park; The City of Kannapolis owns the majority. The current lease expires in August 2026. Options are to continue lease, offer to City, request the land from the City of Kannapolis, or cease operations. The County originally purchased parcels in 2018 for \$375K. Direction from the Board was requested.
- Former Mount Pleasant Ballfields - Not sold with MPMS property; association wishes to continue use. Board input requested regarding a potential sale.
- Cooperative Extension Building - Legal review confirms property vested in County for disposal. The building houses 17 Cooperative Extension staff, 4 Soil & Water staff, and USDA staff (3-4 daily). USDA's lease is valid through Dec. 2029 at \$32,599.90/year. Property includes a greenhouse, pollinator garden, and storage buildings; the assessed value is \$1,560,680.

Tracy LeCompte, Cooperative Extension Director, was invited to speak about the Cooperative Extension Building. Ms. LeCompte provided information regarding upfitting and uses of the building and property.

- Milestone Building - Condemnation has been resolved. The property has 67,918 square feet and will house 185 staff once CCTS relocates. The Lease with Partners Health Management expires in 2028 at \$8,291.67/month (Annual CPI increase); early termination of the lease is possible.
- Stonewall Jackson Property
- Operating Expenses for Active Living and Parks and Library buildings

There was discussion throughout the presentation. During discussions, Mr. Bilafer; Kelly Sifford, Interim County Manager; Aalece Pugh; Assistant County Manager; Tracy LeCompte, Cooperative Extension Director; and Melanie Holles, Library Director; responded to questions from the Board.

Recess

The meeting recessed at 9:20 p.m. until 8:00 a.m. Saturday, February 28, 2026, in the Multipurpose Room at the Cabarrus County Governmental Center, Concord, North Carolina.

Ariadne Olvera, Clerk to the Board

The Board of Commissioners for the County of Cabarrus met for a Board Retreat in the Multipurpose Room at the Cabarrus County Governmental Center in Concord, North Carolina at 8:00 a.m. on Saturday, February 28, 2026.

Present - Chair:	Laura B. Lindsey
Vice Chair:	Ian Patrick
Commissioners:	Larry G. Pittman
	Kenneth M. Wortman
	Jeff Jones

Staff present were Kelly Sifford, Interim County Manager; Aalece Pugh, Assistant County Manager; Kyle Bilafer, Assistant County Manager; Doug Hall, County Attorney and General Counsel; Ariadne Olvera, Clerk to the Board; department heads and other county staff.

The meeting was called to order at 8:00 a.m.

Cabarrus County Schools

Robert Walter, Cabarrus County Schools (CCS) Board of Education Chair, introduced fellow board and staff members including Dr. John Kopicki, Superintendent; Philip Penn, Chief Financial Officer; Angela Fitzwater, Director of Exceptional Children; Shannon Lancaster, and Sam Treadway, both CCS Board of Education.

Mr. Walter; Dr. Kopicki; Dr. Michael Williams, Chief of Human Resources; Mr. Penn; Ms. Fitzwater; and Brian Cone, Director of Architecture; presented a PowerPoint presentation titled "Budget Trends - Board of Commissioners Planning Retreat." Topics included:

- School funding and benchmark spending data
 - How are Cabarrus County Schools funded?
 - Per Pupil Expenditures by Source of Funds
 - Benchmark Spending Data
 - Academic Rankings
- Student growth and the allotment process
 - Historic and Projected Enrollment
 - How Allotments are Determined
 - Student Growth Impact on Local Spending
- EC student growth and facilities
 - 2026 Proposed Long-Term Capital (Facilities)
- Key budget drivers impacting 2026-27
 - Salary and benefit costs
 - Replacement devices for students and staff
 - Promethean boards
 - Software
 - Increased cost of School Resource Officers (SROs)
 - New Math curriculum
 - Vehicles
 - Insurance
 - School bus cameras
- Cost mitigation
 - Reducing Local-Funded Certified Staff
 - Competitive Pricing Practices
 - School Construction Practices
 - Programmatic Review/Clear Fiscal Ownership
 - Bring Corporate Best Practices to Government
 - Maximize Revenue

A lengthy discussion ensued. During discussion, Dr. Kopicki, Mr. Penn and Mr. Cone responded to questions from the Board.

Dr. John LeGrand, Cabarrus County Schools Deputy Superintendent, was in attendance.

Kannapolis City Schools

Sara Newell, Kannapolis City Schools Superintendent, introduced Dr. Erin Anderson, Assistant Superintendent, and Scott Rogers, Director of Operations.

Ms. Newell, Dr. Anderson and Mr. Rogers presented a PowerPoint titled "Creating the Future - Kannapolis City Schools." Topics included:

- Strategic Plan
- Vision and Mission
- Who are we?
- Review of 2025-2026 Budget Cuts
- 2025-2026 Use of County Funds
- 2026-2027 Needs
- Small Capital Projects
- CIP/Deferred Maintenance Projects
- Large Capital Projects
- Other Projects
- Challenges for FY 2027
- Themes for 2027
- FY 2027 Priorities

There was discussion throughout the presentation. Ms. Newell, Ms. Anderson and Mr. Rogers responded to questions from the Board.

Rowan-Cabarrus Community College

Dr. Carol Spalding, Rowan-Cabarrus Community College President introduced Tara Trexler, Chief Financial Officer.

Dr. Spalding, Ms. Trexler and Jonathan Chamberlain, Chief Officer, College Environment, presented a PowerPoint Presentation titled "Cabarrus County Commission Fiscal Year 2027 Budget Request". Topics Included the following:

- 2023-2028 Strategic Plan
- Mission and Vision
- NC and Workforce Development
- Institutional Profile
- 2024-2025 Enrollment
- 2024-2025 Continuing Education Enrollment
- High School Programs and Partnerships
- Apprenticeships
- Work-Based Learning Success
- SkillsUSA
- Cabarrus County Campuses
- South Campus Workforce Innovations Center

A discussion ensued. Dr. Spalding responded.

Break

The Board took a break at 10:27 a.m. The meeting resumed at 10:38 a.m.

Insurance/Health Clinic

Joanna Ray, Health and Wellness Manager, introduced the USI Consulting Team members Larry Reece, Senior Vice President, and Lynda Clyne, Senior Account Executive, who presented a PowerPoint presentation titled "2026 Medical/RX Marketing Results." Topics included the following:

- Medical Markets (Cigna, Aetna, BCBSNC, UMR)
- Pharmacy Markets
- Medical Provider Summary Access
- Medical TPA Analysis Summary Admin Fees; First Year
- Medical TPA Analysis Summary Admin Fees; Second Year
- Medical TPA Analysis Summary Admin Fees; 3-Year Summary
- Medical/Rx Estimated Annual Claims Spend +Admin Fees; First Year
- Medical/Rx Estimated Annual Claims Spend +Admin Fees; Second Year
 - Overall Comments on Medical/Rx Marketing
 - Overview of Medical/Rx Marketing and Considerations
 - Pharmacy Marketing Results Summary Observations
 - Medical/Rx Marketing Summary (Cigna, Aetna and BCBSNC)
 - Level of Pharmacy Disruption for Members with potential carrier change
 - Level of Medical/Other Member Disruption with potential carrier change

- o Level of Disruption to HR Staff with potential carrier change
- USI Forecast for Plan Year 7/1/2026 to 7/1/2027 with New Terms
 - o USI Forecast 7/1/2026 Cigna Renewal & Delta Dental (est. increase \$2.1M)
 - o USI Forecast 7/1/2026 with Aetna & Delta Dental (est. increase \$1.9M)
 - o USI Forecast 7/1/2026 with BCBSNC/Prime & Delta Dental (est. increase \$1.7M)
 - o USI Forecast 7/1/2026 with BCBSNC/RxB/ESI & Delta Dental (est. increase \$1.63M)
 - o 2026 Stop Loss Comments & Observations
- Adding a 3rd Medical Plan
 - o Current Plan Design Value - Plan Richness
 - o Plan Modeling - 3rd Plan Option
 - o Comparing All Options with Status Quo & 3rd Plan
 - o USI Forecast 7/1/2026 Cigna Renewal & Delta Dental & Adding a 3rd Plan (est. increase \$1.9M)
 - o USI Forecast 7/1/2026 with BCBSNC/RxB/ESI & Delta Dental & Adding a 3rd Plan (est. increase \$1.5M)
 - o Contribution Analysis for Cigna Renewal & Delta Dental & Adding a 3rd Plan (est. increase \$1.9M)
 - o Contribution Analysis for BCBSNC/RxB/ESI & Delta Dental & Adding a 3rd Plan (est. increase \$1.5M)
 - o Benefits Carrier/Pharmacy Options
- Medical/Rx Marketing Fully Insured
 - o Equivalent Rates for Cigna Current and Renewal (Self-Funded, per USI forecast)
 - o Fully Insured Rates Marketing Comparison

There was discussion throughout the presentation. Mr. Reece, Ms. Clyne, and Ms. Sifford responded to questions from the Board.

It was specifically noted that the County's current health insurance provider, Cigna, requires a 90-day advance notice of termination. The last day to provide this notice is March 1, 2026.

UPON MOTION of Commissioner Jones, seconded by Commissioner Pittman, and unanimously carried, the Board suspended the Rules of Procedure due to time constraints.

UPON MOTION of Commissioner Jones, seconded by Commissioner Pittman, and unanimously carried, the Board approved terminating the contract with Cigna and switching the County's health insurance provider to Blue Cross and Blue Shield of North Carolina (BCBSNC) with the carve out.

Next, Johanna Ray, Health and Wellness Manager, introduced Grady Hardman, Atrium Health, Director of Client Leadership and Development. Ms. Ray and Mr. Hardman presented a PowerPoint Presentation titled "On-Site Clinic ROI Report Analyzing financial benefits of The Cabarrus County Employer Health Clinic". Topics included:

- Available On-Site Services
- 2025 Clinic Utilization
- Value of Service Breakdown
- On-Site Clinic ROI Overview
- Maximizing Productivity Savings
- Cost Avoidance
- Health Outcomes
- Key Quality Targets and Scores

A discussion ensued. During discussion, Mr. Hardman responded to questions from the Board.

Break

The Board and staff took a short lunch break at 12:21 p.m. The meeting resumed at 12:34 p.m.

Sheriff's Office

Sheriff Van Shaw and Chief Deputy Tessa Burchett presented a PowerPoint Presentation titled "FY27 Budget Conference: Sheriff's Office". Topics included the following:

- Year in Review
 - Ongoing efforts targeting drug traffickers and illegal weapons
 - Ongoing efforts targeting drug traffickers and illegal weapons
 - Expanded use of digital forensics in investigations
 - Maintained SRO presence in all Cabarrus County Schools
 - Traffic enforcement and education to reduce crashes
 - Human trafficking and child exploitation investigations
 - Detention Center programs supporting rehabilitation and reentry
 - Wellness Program
 - RTIC
- FEMA Reimbursements
- Cabarrus County Sheriff's Office Organizational Chart
- Cabarrus County Sheriff's Office Divisions
- Cabarrus County Sheriff's Office Specialty Units
- Field Operations Program Data
- Incident Reports
- Vice & Narcotics / Crime Reduction
- Youth Development Program Data
- Animal Shelter Program Data
- Detention Center Program Data (including expansion need)
- Detention Budget Factors
- Detention Center Classification Requirements
- Detention Center Need
- Regional Behavioral Health Center
- Gov't Security Unit Need
- Continuation Budget Reductions
- FY27 Focus

There was discussion throughout the presentation. Sheriff Shaw, Chief Burchett and Aalece Pugh, Assistant County Manager/CHSA Director, responded to questions from the Board.

EMS – Rate Changes

Chief James Lentz (by electronic means) provided an introduction. Deputy Chief Justin Brines and Kim Stanley, Chief Client Advocacy Officers, EMS Management & Consultants, presented a PowerPoint presentation titled "FY27 Budget Retreat EMS Update". Topics included the following:

- Regional Snapshot - 11 surrounding counties were surveyed regarding the following:
 - Percentage of calls for service that are billable
 - Collection percentage
 - Percentage of expenses recovered from revenue
- Cabarrus County EMS NC Budget Review
 - FY2025 Performance - Net Collection Percentages
 - Rate Comparison
 - Average Billed vs. Collected Amounts
 - Ground Ambulance Data Collection System - GADCS
 - Projected Rate Increase
 - Percentage of expenses recovered from revenue (with proposed increase)

There was discussion throughout the presentation. Deputy Chief Brines and Ms. Stanley responded to questions from the Board.

EDC

Gretchen Carson, President and Chief Executive Officer, of the Cabarrus County Economic Development Corporation, presented a PowerPoint presentation titled "Cabarrus County Budget Retreat". Topics included the following:

- Mission
- Local Start-Ups (Cabarrus Center)
- Existing Businesses
- Retention and Expansion - FY 24-25
- Recruiting New Industry

- Partnerships
- Cabarrus EDC Goals

A discussion ensued. During discussion, Ms. Carson responded to questions from the Board.

Tammy Whaley, Economic Development Corporation Board of Directors Chair, was in attendance.

Cabarrus Health Alliance (CHA)

Erin Shoe, Public Health Director and Chief Executive Officer, introduced members of the Cabarrus Health Alliance team, including Sue Yates, Chief Financial Officer; Tammy Alexander, School Health Division; Sonja J. Bohannon-Thacker, Behavioral Health Division; and Jacob Snider, Environmental Health.

Ms. Shoe then lead her team in a PowerPoint presentation titled "Cabarrus Health Alliance - Cabarrus County Commissioner Budget Retreat." Topics included the following:

- Cabarrus Health Alliance History
- Cabarrus Health Alliance Governance
- Mission, Vision, Values
- Quick Statistics
 - Staff
 - Financial Overview
 - Primary Funding Sources
- Divisions
- What drives our work?
 - Mandated Services
 - Community Health Needs Assessment
 - Strategic Plan
 - Assurance Services
- Making an Impact Fiscal Year 2025
- Cabarrus County Contribution
 - Total Funding, 2022-2026
 - Expansion Requests, 2022-2026
 - Expansion & Merit, COLA, Fringe Request, 2027
 - Expansion Request Justification
- Food and Lodging Inspection Frequencies

There was discussion throughout the presentation. Ms. Shoe and Ms. Yates responded to questions from the Board.

Marketing Survey/Hot Jobs

Ashley Dobbins, Human Resources Director, presented a PowerPoint presentation titled "Cabarrus County Market Analysis Overview". Topics included the following:

- Benefits of Regular Market Studies
- Position Classification Table
- Previous Market Studies
- Market Study Schedule
 - Departments Due in "Year 3" - DSS, Transportation, Infrastructure and Asset Management, Administrative Positions
- Summary - Public Safety Departments (Year 1)
- Summary - General Gov Departments (Year 2)
- Summary - DSS, IAM, Admin Departments (Year 3)
- Hot Job Market Study

A brief discussion ensued. During discussion, Ms. Dobbins and Kelly Sifford, Interim County Manager, responded to questions from the Board.

Transportation

Aalece Pugh, Assistant County Manager/Consolidated Health Services Agency Director, and Suzanne Moose, Business Services Director, presented a

power point presentation titled "CCTS Consolidation Study Overview". Topics included the following:

- Cabarrus County Transportation Services/ Service Types
- Personnel
- Funding Sources FY26
- 2020 Consolidation Study Highlights
- Consolidation of CK Rider and Cabarrus County Transportation

There was discussion throughout the presentation during which Ms. Pugh, Ms. Moose and Kelly Sifford, Interim County Manager, responded to questions from the Board.

Squad 410

Jacob Thompson, Fire Marshal, introduced Chief Dustin Sneed, Mt. Pleasant Fire Department; Randy Holloway, Mt. Pleasant Town Manager; and Steven Dixon, Mt. Pleasant Town Commissioner.

Mr. Thompson then presented a PowerPoint titled "County-Employed Firefighters Enhancing Countywide Fire & Rescue Capability." Topics included:

- The County's role in fire and rescue service delivery
- Scope of responsibilities beyond first glance
- How County-employed firefighters strengthen departments locally and regionally
- Real operations and real-world impact
- Transition from mobile units to an integrated presence
- Partner agency input
- Operational integration through co-location
- Operational benefits of co-location
- Cost-saving, high-value service delivery

There was discussion throughout the presentation, during which Mr. Thompson, Chief Sneed, Mr. Holloway, and Mr. Dixon responded to questions from the Board.

Jason Burnett, Emergency Management Director, was in attendance.

Child Welfare

Doug Hall, County Attorney/General Counsel, presented previously requested information regarding potential cost savings associated with bringing Child Welfare/Juvenile Court legal services in-house.

Currently, the County has a contract for \$400,000 to provide these services. Approximately 50% of this cost is reimbursed through state and/or federal funding sources for legal expenses related to child welfare. The reimbursement rate remains the same whether services are provided by outside counsel or in-house counsel.

Human Resources is currently working on finalizing a salary range for an in-house attorney position. Based on preliminary estimates, the total cost is expected to be between \$180,000 and \$190,000 annually, which would include salary, bar dues, and continuing education requirements.

Based on these estimates, bringing the services in-house could result in an approximate savings of \$100,000 per year in taxpayer dollars.

A discussion ensued. During discussion, Mr. Hall responded to questions from the Board.

Volunteer Fire Departments

Jacob Thompson, Fire Marshal, reported that four fire departments are requesting tax increases this year.

Mr. Thompson introduced Chief Coley and Chief Case of the Midland Fire Department, who are requesting a \$0.01 tax increase. They presented a PowerPoint titled "Midland Fire Department 2026 Fire Tax Rate Request Presentation." Topics included:

- Department Overview
- Rising Call Volume
- Purpose and Responsibility
- Current Fire Tax Rates
- Requested Increase
- Rising Costs in the Fire Service
- Critical Capital Needs
- Staffing Stability & Public Safety
- Original Financial Strategy: Natural Growth
- Stewardship & Accountability
- Community Growth & Service Demand
- Return on Investment

A discussion ensued. During discussion, Chief Coley and Chief Case responded to questions from the Board.

Mr. Thompson then introduced Chief Dustin Sneed of the Mt. Pleasant Fire Department, Mt. Pleasant Town Manager Randy Holloway and Town Commissioner Steven Dixon.

Mr. Thompson advised the department is requesting up to a \$0.02 tax increase, with the possibility of being lower pending finalization of the town budget. Chief Sneed, Mr. Holloway, and Commissioner Dixon presented a PowerPoint titled "Tax Increase Proposal." Topics included:

- Department Overview
- Granted Revaluation Increase
- Request
- \$1 Pay Increase
- Truck Replacement Needs
- Fire Station 2
- Cost Estimates

Next, Mr. Thompson introduced Chief Evan Parker of the Flowe Store Fire Department who is requesting a \$0.02 tax increase. Chief Parker presented a PowerPoint titled "Flowes Store Fire Department." Topics included:

- Department Fleet
- Members

A discussion ensued. During discussion, Chief Parker responded to questions from the Board.

Lastly, Mr. Thompson introduced Chief Jeremy Burris and Dan Brown, board member, Odell Fire & Rescue. They will be requesting a \$0.0201 tax increase, which would bring their tax rate to \$0.08. Chief Jeremy Burris and Bryan Strickland presented a PowerPoint titled "Odell Fire & Rescue FY27 Budget Presentation." Topics included:

- About Us
- Response Data
- Department Statistics
- Proposed Tax Rate
- CIPs (New Pumper, SCBA Replacement)
- Building Repairs (HVAC Replacement - Station 22; Generator Replacement - Station 22)
- Current Rate vs. Proposed Rate
- Impact on Odell Residents

A discussion ensued. During discussion, Chief Burris responded to questions from the Board.

Landfill

Kevin Grant, Environmental Management Director, presented a PowerPoint titled "Landfill Update Cabarrus/ Region". Topics included:

- Cabarrus County C&D Landfill Phase 5 Expansion
- CMS Landfill Update
- Cabarrus County C&D Landfill Fee Increase Proposal

A discussion ensued. During discussion, Mr. Grant responded to questions from the Board.

Discussion

Kelly Sifford, Interim County Manager, reviewed and provided clarification in connection with transitioning to Blue Cross Blue Shield of North Carolina (BCBSNC) to include maintaining two plans with a pharmacy carve-out.

Rosh Khatri, Budget Director, reviewed the projected savings associated with switching insurance providers.

Ms. Sifford also reviewed closing the gap options presented earlier to ascertain guidance on continuing preparation of the FY2027 budget.

A brief discussion followed.

Closed Session

None.

Adjourn

A consensus was reached to adjourn at 6:38 p.m.

Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21 2026
6:00 P.M.**

AGENDA CATEGORY:

APPROVAL OF MEETING AGENDA

SUBJECT:

BOC - Changes to the Agenda

BRIEF SUMMARY:

A list of changes to the agenda is attached.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the agenda as amended.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Changes to the Agenda



**CABARRUS COUNTY BOARD OF COMMISSIONERS
CHANGES TO THE AGENDA
July 21, 2026**

UPDATED:

Reports

G-8 EDC - June 2026 Monthly Summary Report

Closed Session

I-1 Closed Session - Consult with Attorney, Pending Litigation, Real Property and Personnel

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

PRESENTATIONS AND RECOGNITIONS

SUBJECT:

Proclamation - DSS - Child Support Awareness Month

BRIEF SUMMARY:

A proclamation to raise awareness for Child Support.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the Child Support Awareness Month proclamation as presented.

SUBMITTED BY:

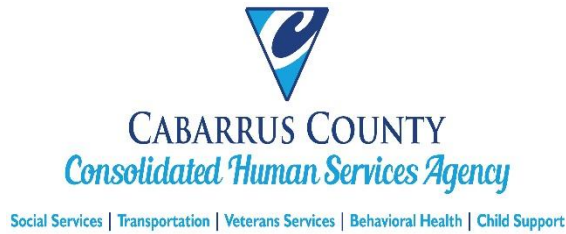
Susan Dillon, Program Administrator I – Child Support Services - DSS

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Proclamation



CHILD SUPPORT AWARENESS MONTH IN CABARRUS COUNTY

A PROCLAMATION

WHEREAS, child support is money paid by a parent for the purpose of meeting reasonable needs of the child for health, education and maintenance; children are entitled to financial support from their parents, and North Carolina continues to improve its efforts at child support collections; and

WHEREAS, Cabarrus County Child Support Services is dedicated to serving families and children in North Carolina; and

WHEREAS, in State Fiscal Year 2025 – 2026, nearly \$12.5 million in child support was collected, providing support for more than 4570 Cabarrus County children; and

WHEREAS, children who do not receive adequate financial and emotional support from their parents may experience greater difficulty in becoming happy, healthy, and productive individuals; and

WHEREAS, many concerned and dedicated judges, clerks of court, sheriffs' personnel, and child support professionals work to establish and enforce child support orders for Cabarrus County's children, one of our State's most vital resources:

NOW, THEREFORE, BE IT RESOLVED, that the Cabarrus County Board of Commissioners does hereby proclaim the month of **August** as

CHILD SUPPORT AWARENESS MONTH IN CABARRUS COUNTY

Adopted this the 21st day of July 2026

Laura Lindsey, Chairwoman
Cabarrus County Board of Commissioners

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Active Living and Parks- Jan Parker NRPA Scholarship

BRIEF SUMMARY:

Ian Sweeney was awarded \$2,000 via the Jan Parker Scholarship provided by the North Carolina Recreation and Parks Association. The scholarship is to provide money for professionals to attend the National Conference, which will be held in Philadelphia, Pennsylvania September 2026. The scholarship does not require a County match and the out of state travel has been approved by County Management.

REQUESTED ACTION:

Recommended Motion:

Motion to accept the grant funding and approve the associated budget amendment.

SUBMITTED BY:

Ian J. Sweeney, Assistant Active Living and Parks Director

BUDGET AMENDMENT REQUIRED:

Yes

ATTACHMENTS:

1. Jan Parker Scholarship Budget Amendment
2. Jan Parker Grant Application Request

Budget Revision/Amendment Request

Date:7/21/2026

Amount:2,000.00

Dept. Head:Byron Haigler

Department:ALPS

☐ Internal Transfer Within Department

☐ Transfer Between Departments/Funds

☒ Supplemental Request

We will receive a Jan Parker Scholarship grant from NCRPA. This will fund travel expenses for one staff member to attend the National Parks and Recreation Conference.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	8110-639999-NRPA	One Time Grants Other	-	2,000.00		2,000.00
001	9	8110-9610-NRPA	Travel and Education	-	2,000.00		2,000.00

Budget Officer

Approved

Denied

Signature

Date

County Manager

Approved

Denied

Sianature

Date

Board of Commissioners

Approved

Denied

Signature

Date



Grant Application Request

Date: 05/11/2026				
County Department: Active Living and Parks				
<u>Granting Agency</u> NCRPA		<u>Agency Contact</u> Michelle Wells		<u>Phone Number</u> 9198325868
CFDA No. or Award No.:		Duration of Grant: 1 Year		
Programming/Grant Title: Jan Parker Scholarship				
New or Revised Grant? ☒ New ☐ Revised		If Revised, GL Account Number:		
Funding Request: Reimbursement or Funded Up Front? ☐ Reimbursement ☒ Funded Up Front				
Fund Amount / Distribution:				
<u>Federal</u>	<u>State</u>	<u>Local Match</u> 0	<u>Other</u> 2000	<u>Total Funding Request</u> \$ 2000
If this is a recurring/revised grant, please only respond to questions in the following section if changes have been made pertaining to those questions.				
If local match is required, are funds available in department budget? ☐ Yes ☐ No				
The grant will fund	Personnel ☐ Yes ☐ No	Equipment ☐ Yes ☐ No	Travel ☒ Yes ☐ No	Technology ☐ Yes ☐ No
List technology required: N/A		List any other things the grant funds:		
Brief explanation of how grant will support department/County: The grant is to send one staff member to the National Parks and Recreation Conference for continuing education and networking. Staff will be responsible for reporting on their experience to the grantor and will be recognized within the state organization.				
Financial and Progress Reports Prepared By: Ian Sweeney				
Request for Funds/Reimbursements Submitted By: Ian Sweeney				
Project Director Contact Information:				
<u>Name</u> Ian Sweeney	<u>Phone</u> 704-920-3661	<u>Fax</u>	<u>Email</u> ijsweeney@cabarruscounty.us	
Department Head Approval				
Signature: <i>Byron A. Haigler</i>		Date: <i>5/14/26</i>		
For Finance Only:				
Budget Amendment Needed? ☐ Yes ☐ No		Public Hearing Required? ☐ Yes ☐ No		GL Account Used:
Finance Approval				
Signature: <i>James Howden</i>		Date: <i>5/12/26</i>		
County Manager Approval				
Signature:		Date:		

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Active Living & Parks - Mt. Pleasant Dixie Youth & Virginia Foil Park Agreement

BRIEF SUMMARY:

The proposed agreement between Cabarrus County Active Living and Parks and Mount Pleasant Dixie Youth (MPDY) provides the organization with priority use of the baseball fields, concession facilities, and related amenities at Virginia Foil Park. In return, MPDY will pay the County \$12,000 annually under a three-year agreement and will be responsible for certain maintenance, operational support, and facility improvements as outlined in the agreement. The partnership helps support youth baseball programming and offset facility operating costs.

REQUESTED ACTION:

Recommended Motion:

Approve the agreement with Mt. Pleasant Dixie Youth Association for use of facilities at Virginia Foil Park, approve the associated Budget Amendment and authorize the County Manager to execute the agreement, subject to County Attorney review.

SUBMITTED BY:

Byron A Haigler, Active Living and Parks Director

BUDGET AMENDMENT REQUIRED:

Yes

ATTACHMENTS:

1. MPDY Agreement
2. Budget Amendment



**STATE OF NORTH CAROLINA
COUNTY OF CABARRUS**

COUNTY FACILITY USE AGREEMENT

This AGREEMENT is entered into this the 15th day of June, 2026 by and between CABARRUS COUNTY (hereinafter the "County") and the MT PLEASANT DIXIE ATHLETIC ASSOCIATION, (hereinafter the "Association"), a North Carolina Nonprofit Corporation:

County Facility: Baseball & Softball fields, Concession Stand and restrooms at Virginia Foil Park

Name of Association: Mt Pleasant Dixie Athletic Association, N.C. Secretary of State ID No. 2220543

Date(s): July 1, 2026 through June 30, 2029

Time(s): See below

Description of Event or Usage: Youth Athletic League games

The Association agrees to the following terms, in consideration of the usage of the County Facility. Usage of the County Facility is "as is, where is", and must be returned to that same condition at the ending time. Any type of temporary change to the County Facility or the use of additional equipment, tables, chairs, or props must be approved in advance by the County's Area Manager of Operations.

The Association agrees to indemnify, hold harmless, waives, releases, and discharges Cabarrus County and/or their directors, officers, employees, volunteers, representatives, and agents from any and all liability, or claims related to, but not limited to, liability arising from the negligence or fault of the entities or persons released, personal injury, property damage, property theft, or actions of any kind to include death, which may hereafter occur during this activity.

The Association's insurance will be considered primary over any insurance coverage the County may have and shall comply with all applicable federal, state, and local laws. Access to this County Facility may be controlled by a security system. If so, Association personnel and guest may need to be escorted to and from County facility.

This Agreement supersedes and replaces the current Agreement between the parties which expires August 31, 2026, in order for the contractual relationship between the parties to mirror the County's Fiscal Year of July 1 through June 30.

The Association shall be obligated as follows:

1. Facility to be cleaned after each day's use including ground trash, trash cans emptied, restrooms cleaned, and parking lot free of trash;
2. Safety issues and work orders are to be reported to Joshua Coffman jmcoffman@cabarruscounty.us
3. All practices/games must end by 8:30 pm Monday – Thursday (8 and under teams), 9:30pm (9 – 12 yr olds), and 10:00pm (13-15 yr olds);
4. Friday and Saturday curfews 10pm all ages;

5. The Organization is responsible for and has control of the 3 baseball/softball fields year round;
6. The Organization will operate the Concession Stand and adhere to Cabarrus Health Alliance Limited Food Service Regulations;
7. The Organization is responsible for cleaning and locking the restrooms each night they have scheduled practice or games, schedules to be shared with the Active Living Staff for coordination of locking restrooms;
8. Provide all field equipment (bases, pitching rubbers, marking dust, drag, line marker);
9. An Entrance Fee may be charged for Tournaments;
10. The Organization is responsible for daily field preparation (dragging and lining each field);
11. Replace Concession equipment as needed;
12. Receive approval from the County before adding any improvements or items to the facility including speakers, wi-fi, additional concession equipment, batting cages, dugout enhancements, shading structures, cosmetic enhancements, etc.;
13. All approved improvements (scoreboards, batting cages, etc.) shall be installed in a professional, safe, and workmanlike manner and be maintained in proper working order at the Association's expense;
14. Any improvements installed must either be removed by the Association upon request, program dissolution, or termination of this Agreement, or become property of Cabarrus County in the County's discretion;
15. Pay an annual payment to the County of \$12,000.00 in four equal quarterly payments of \$3,000.00 each according to the County's fiscal year. Quarterly payments will be due by July 31 (Q1), October 31 (Q2), January 31 (Q3), and April 30 (Q4);
16. The Association will maintain all insurances coverages as required by the County Risk & Safety Director, and furnish current proof of coverage upon request;
17. The Association hereby agrees to indemnify and hold the County harmless from any claims, losses, or damages associated with this Agreement and the use of the facility by the Association, their staff, players, invitees and guests.

The County will:

1. Mow and fertilize fields and surrounding areas;
2. Repair fence, lights, fields, field equipment, restrooms, concession building, and all infrastructure;
3. Pay Utilities;
4. Work with the Organization on all aspects of use, including cancellations based on weather, power outages, and other uses or users;
5. Provide keys to the Organization for storage, restrooms, concession building;
6. Inform the Association if there are construction or other activities which mean the fields are not able to used on certain dates.

Contact for the County:
Joshua Coffman
704-920-2766
jmcoffman@cabarruscounty.us

Contact for the Association:
Stacy Berry
919-749-9282
stacylea@mindspring.com

Signature Page Follows

CABARRUS COUNTY

BY: _____

(Authorized signature) (TITLE)

DATE: _____

MT PLEASANT DIXIE ATHLETIC ASSOCIATION

BY: _____

Daigromy
President
(Authorized Signature) (TITLE)

DATE: 6/15/2024

Budget Revision/Amendment Request

Date: 7/21/2026

Amount: 12,000.00

Dept. Head: Byron Haigler

Department: Multiple

☐ Internal Transfer Within Department ☒ Transfer Between Departments/Funds ☒ Supplemental Request

The \$12,000 annual revenue provided by Mt. Pleasant Dixie Youth Association as part of the facility use agreement for priority scheuduling and operational responsibilities at Virginia Foil Park. This revenue will help offset park operational and maintenance expenses.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	1940-680302	Revenue from Lease	99,000.00	10,800.00	-	109,800.00
001	6	8146-6639	Athletic Fees	-	1,200.00	-	1,200.00
001	6	1910-6901	Fund Balance Appropriated	1,167,678.00		12,000.00	1,155,678.00
							0.00
							0.00
							0.00
							0.00
							0.00

Total 0.00

Budget Officer

☐ Approved
☐ Denied

County Manager

☐ Approved
☐ Denied

Board of Commissioners

☐ Approved
☐ Denied

Signature

Signature

Signature

Date

Date

Date

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Active Living & Parks - Proposed Amendments to the Active Living and Parks Commission Bylaws

BRIEF SUMMARY:

Proposed amendments update references from Senior Centers and the Senior Center Advisory Board to Active Living Centers and the Active Living Advisory Board. The amendments also replace the At-Large Representative seat with a voting representative designated by the Cabarrus County Convention and Visitors Bureau.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the proposed amendments to the Active Living and Parks Commission Bylaws as presented.

SUBMITTED BY:

Byron A Haigler, Active Living and Parks Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Active Living & Parks Commission By-Laws

**BY-LAWS
of
CABARRUS COUNTY ACTIVE LIVING AND PARKS COMMISSION**

ARTICLE I

Name

The name of this body shall be the Cabarrus County Active Living and Parks Commission.

ARTICLE II

Creation

The Cabarrus County Active Living and Parks Commission hereinafter referred to as "Commission" is created by the action of the Board of County Commissioners of Cabarrus County pursuant to Chapter 160A, Article 18 of the General Statutes of North Carolina.

ARTICLE III

Purpose and Objective

Section 1. The Active Living and Parks Commission shall serve as the advisory body for the Department of Active Living and Parks and the County of Cabarrus. The Commission shall suggest policies to the Department, the Manager and the Cabarrus County Board of Commissioners, within its powers and responsibilities as stated in this ordinance. The Commission shall serve as a liaison between the Department, the ~~Senior Center~~ **Active Living** Advisory Council, the Manager, and the Cabarrus County Board of Commissioners of the unit and citizens of the community

Section 2. The Commission shall consult with and advise the Department, the Manager and the Cabarrus County Board of Commissioners in matters affecting recreation policies, programs, staffing, finances, and the acquisition and disposal of lands and properties related to the total community recreation program, and to its long-range, projected program for recreation.

ARTICLE III (Cont.)

- Section 3. The Active Living and Parks Commission shall assume duties for recreation purposes, as follows: Make recommendations: (A) for the establishment of a system of supervised recreation of the unit. (B) to set apart for use as ~~senior~~ **active living** centers, parks, playgrounds, recreation centers, water areas, or other recreation areas and structures, any lands, or buildings owned by or leased to the unit, and for approval by the unit's authorized body, and may suggest improvements of such lands and for the construction and or the equipping and staffing of such buildings and structures as may be necessary to the recreation program within those funds allocated to the Department; (C) and advise in the acquisition of lands and structures through gifts, purchase, lease or loan; (D) and advise in the acceptance by the unit of any grant, gift, bequest or donation, any personal or real property offered or made available for recreation purposes and which is judged to be of present or possible future use for recreation. Any gift, bequest of money or other property, any grant, devise of real or personal property so acquired shall be held, by the unit, used and finally disposed of in accordance with the terms under which such grant, gift or devise is made and accepted;(5) and advise in the construction, equipping, operation, and maintenance of parks, playgrounds, recreation center and all buildings and structures necessary or useful to Department function, and will advise in regard to other recreation facilities which are owned or controlled by the unit or leased or loaned , to the unit.
- Section 4. The primary objective of the Commission is to strive toward the accomplishment of the purposes herein stated and others as outlined in the Resolution creating the Cabarrus County Active Living and Parks Commission.
- Section 5. The Commission shall serve:
- a> To advise the Cabarrus County Board of Commissioners, the Cabarrus County Active Living and Parks Department, and the ~~Senior~~ **Active Living** ~~Center~~ Advisory Council concerning County Parks matters.
 - b> To inform business and community leaders and the general population about the Active Living and Parks Department and its functions.
 - c> To develop financial planning, identify resources, and assist in securing funds from the corporate and the private sector.

ARTICLE IV

Membership of Commission

- Section 1. Each member of the Commission shall be appointed by the Board of County Commissioners of Cabarrus County, as hereinafter set forth. Members of the Commission shall be broadly representative from all planning areas of Cabarrus County and be interested in and supportive of the goals of the Commission.
- Section 2. The Active Living and Parks Commission shall be composed of eleven (11) Cabarrus County citizens and one (1) representative from the Cabarrus County Board of Commissioners serving as non-voting liaison.
- Section 3. One member from the ~~Senior~~ **Active Living Center** Advisory Council will be appointed to serve on the Active Living and Parks Commission. One member of the Active Living and Park Commission will be appointed to serve on the ~~Senior~~ **Active Living Center** Advisory Council. The ~~Senior~~ **Active Living Center** Advisory Board meets the third Monday of each month, 11:00am, at the Concord ~~Senior~~ Active Living Center.
- Section 4. A member from each School Board of Education is selected by the respective Board and shall serve terms the same as Board of Commission appointed members as shall be voting members on the Commission.
- Seat 1 – Kannapolis School Board Representative
Seat 2 – Cabarrus County School Board Representative
- Section 5. Each member of the Commission shall be appointed by the Cabarrus County Board of Commissioners to include the following representatives:
- Seat 3 - Concord Planning Area
Seat 4 - Eastern Planning Area
Seat 5 - Kannapolis Planning Area
Seat 6 - Central Planning Area
Seat 7 – Midland Planning Area
Seat 8 - Northwest Cabarrus Planning Area
Seat 9 - Harrisburg Planning Area
~~Seat 10 – At Large Representative~~
- Section 6. **The Cabarrus County Convention and Visitors Bureau shall designate one employee to serve as a voting member of the Commission. This**

representative shall not be appointed by the Cabarrus County Board of Commissioners. The designated employee shall serve a term concurrent with the terms of Board-appointed members. Residency within Cabarrus County shall not be required for this seat, provided the individual remains employed by the Cabarrus County Convention and Visitors Bureau.

Seat 10 – Cabarrus County Convention and Visitors Bureau

Section 6. A member of the ~~Concord Senior~~ **Active Living** Center Advisory Council shall be selected by the Advisory Council to serve terms the same as the Board of Commission appointed members and shall be voting members on the Commission.

Seat 11 – ~~Sr.~~ **Active Living** ~~Center~~ Advisory Council

Section 7. Each appointee shall be entitled to a per diem payment per regular meeting attended. This per diem payment rate will be established by the Cabarrus Board of County Commissioners. Members shall be reimbursed for travel and subsistence to professional recreation meetings, conferences, and workshops, with such reimbursement being made in compliance with the general policies of the unit.

ARTICLE V

Appointment of Commission

Section 1. Any legal resident of Cabarrus County is eligible for appointment to the Commission. Except in extraordinary circumstances or where otherwise restricted by legislative authority creating or authorizing the creation of County boards, committees, commissions or councils, it shall be the policy of the Board of Commissioners of Cabarrus County that appointees to membership on County boards, committees, commissions and councils shall be at the time of appointment, and remain so during the term of any appointment, a resident of Cabarrus County. Exceptions to said policy will be at the agreement of a majority of County Commission members at the time of appointment or when information relative to an appointee's change in County residence is brought to the attention of the

County Commissioners.

Section 2. The Cabarrus County Board of Commissioners shall appoint all members of the Commission from the slate of nominees submitted by the nominating committee of the Commission or by individually nominating members without restriction to the proposed slate.

Section 3. Appointment of members shall take place at the regular meeting of the County Commissioners one month prior to the organizational meeting of the Commission, or at such times as the County Commissioners may desire.

Section 4. Except in extraordinary circumstances or where otherwise restricted by legislative authority creating or authorizing the creation of County boards, committees, commissions, or councils, it shall be the policy of the Board of Commissioners of Cabarrus County that terms of membership on County boards, committees, commissions and councils shall be staggered and that regular members shall not serve more than six consecutive years. Time served as an alternate member prior to the appointment, as a regular member does not count as a part of the six consecutive years of service. The preferred length of terms is three years, with terms staggered such that appointments are made each year. With three-year terms, an individual would normally serve a maximum of two terms. An individual whose initial appointment was to fill an unexpired term shall be eligible to serve the number of full-length terms other members are eligible to serve unless prior to the time for reappointment that individual has already served six consecutive years.

ARTICLE V (Cont.)

Section 5. It is understood that County employees will not be appointed to boards, commissions, etc. which receive County funding assistance.

Section 6. Any member may resign from the Commission by submitting a written resignation to the Chairman or the Active Living and Parks Director.

Section 7. The Board of County Commissioners shall appoint a replacement to fill the unexpired term of any vacancy created.

Section 8. No member shall be related to any employee of the Active Living and Parks Department in accordance with Article V. Section 5, Limitation of Employment of Relatives of the Cabarrus County Personnel Ordinance.

No member, directly or indirectly, individually or through any entity, shall contract with or provide services for compensation with the Active Living and Parks Department.

Section 9. The general policy of the Board of Commissioners shall limit membership of an individual to one official governmental board. The Commissioners, however, reserve the right to appoint an individual to more than one board under special circumstances. A person serving on a board and receiving an appointment to a second board shall automatically be removed from the first board, unless the County Commissioners find evidence of special circumstances to justify service on two boards. However, the dual membership provision will not apply to the following: (1) appointments to regional/area boards;(2) appointments made of a member of a board in order for that person to represent that board's interest on a second board; and (3) appointments made to a board by other members of the board pursuant to State Law or Local Act establishing the board.

Section 10. Any appointee whose term has expired may continue to serve until such time a new appointment is made by the County Commissioners.

ARTICLE VI

Meetings

Section 1. Regular Meetings:
Regular meetings of the Commission shall be held the third Thursday of each month at 6:00 pm.

Section 2. Special Meetings:
The Chairman, or in the absence of the Chairman, the First Vice Chairman, may call a special meeting of the Commission by giving notice to each member and to the public in accordance with the open meetings law of the State of North Carolina.

Section 3. Regular meetings shall be held at the ~~Cabarrus County Governmental~~ **Concord Active Living** Center. Written notice of the meeting shall be delivered to each member of the Commission and to the public in accordance with the open meetings law of the State of North Carolina, but in no case shall notice of regular meetings be delivered less than five days before the meeting.

- Section 4. Organizational Meeting:
The organizational meeting of the Commission shall be held during the month of February for the purpose of organizing the Commission for the coming year, and for the purpose of electing officers.
- Section 5. Rules of Procedure:
Robert's Rules of Order, in its latest edition, shall govern the conduct of all meetings.
- Section 6. Quorum:
A quorum of the Commission shall be in attendance before action of an official nature can be taken. A quorum is at least (1) one more than half of the appointed board members. If there is no quorum at the opening of a meeting it may be adjourned by a majority of the Commissioners present.
- Section 7. Public Meetings:
The meetings of the Commission shall be open to the public, and notices to the media and the public given, in accordance with the open meetings law of the State of North Carolina.

ARTICLE VI (Cont.)

- Section 8. Duty to Vote:
It is the duty of each member (including Chairman) to vote unless excused by a majority vote according to the By-Laws. The Commission may excuse members from voting on matters involving their own financial interest or official conduct. A member wishing to be excused from voting shall so inform the chair, who shall take a vote of the remaining members. A member who fails to vote, not having been excused, shall be recorded as voting in the affirmative.

ARTICLE VII

Officers

- Section 1. Officers:
Officers of the Commission shall consist of a Chairman, a First Vice

Chairman, and a Second Vice Chairman.

Section 2. Election of Officers:

The officers shall be elected at the organizational meeting each year. At that time, the nominating committee shall submit the name of a candidate for each of these positions, and nominations from the floor shall be permitted. For each position, the person receiving the highest number of votes shall be declared elected.

Section 3. Term of Office:

Officers shall serve for the term of one year, beginning at the close of the meeting at which they were elected.

Section 4. Officer Vacancy

An officer vacancy shall be filled by the Executive Committee for a time period not to exceed the original term of the vacant office.

Section 5. Duties of the Chairman

The Chairman shall preside over all meetings of the Commission and shall sign all official papers or documents relative to action taken by the Commission. The Chairman shall appoint members to all committees and shall be an ex-officio member of all committees.

ARTICLE VII(Cont.)

Section 6. Duties of the 1st Vice-Chairman

The 1st Vice-Chairman shall assume all duties of the Chairman in the absence of the Chairman. To inform business and community leaders about the Active Living and Parks Department and its functions.

Section 7. Duties of 2nd Vice Chairman

The 2nd Vice-Chairman shall assume all duties of Chairman in the absence of the Chairman and 1st Vice Chairman. This position shall work in partnership with the Planning and Finance Committee to coordinate the solicitation of funds from the corporate and private sectors.

Section 8. Executive Director:

The Executive Director of the Cabarrus County Active Living and Parks Department shall act as the secretary of the Commission and in this capacity shall keep the official records of all meetings of the Commission and shall notify members of their appointments to committees; shall send out notices of meetings of the Board at least five (5) days prior to such meetings; and shall conduct such correspondence as the organization designates. The Director may delegate all or part of these duties to another department employee with the approval of the Committee but

shall hold the office of Secretary and shall be held responsible for the satisfactory accomplishments of the secretarial duties.

ARTICLE VIII

Committees

- Section 1. Standing Committees:
Standing Committees shall be appointed at the regular meeting following the organizational meeting each year and at other times as necessary.
- Section 2. Executive Committee:
The Executive Committee shall be composed of the Chairman, two (2) Vice Chairmen, Secretary (Director) and the representative from the Cabarrus County Board of Commissioners.
- a. The Executive Committee shall meet monthly or at mutually agreeable times and places to transact all business referred to it by the Commissioners, and to perform the duties of the Commission between meetings, making a full report of such transactions to the Commission.

ARTICLE VIII (Cont.)

- b. The Chairman may call a meeting of the Executive Committee at his or her discretion.
 - c. Members of the Executive Committee shall serve for the term of their office.
 - d. A simple majority will determine the acceptance or rejection of business properly brought before Executive Committee.
- Section 3. Nominating Committee:
The Nominating Committee shall consist of three or more members of the Commission.
- Section 4. Duties of the Nominating Committee:
The Nominating Committee shall review and recommend a slate of officers for the forthcoming year including a Chairman, 1st Vice-Chairman and 2nd Vice-Chairman. Before any person is nominated for an office, the nominating committee shall secure the consent of each nominee to serve if elected. The Nominating Committee shall also review and recommend to the Active Living and Parks Commission a slate of nominees for any

vacant position.

Section 5. Planning and Finance Committee:
The Planning and Finance Committee shall consist of three or more members of the Commission.

Section 6. Duties of the Planning and Finance Committee
The Planning and Finance Committee shall study, prepare and recommend an annual program plan and budget. In addition, it shall be the duty of the Committee to study, prepare and annually recommend a long range plan, of not less than five years, for the acquisition of property and development of programs and facilities. The recommended annual plan and budget and the recommended long range plan shall be presented to the entire Commission for consideration not later than the regular meeting in February of each year. The Committee shall also work in partnership with the 2nd Vice Chairman to coordinate the solicitation of funds from the corporate and private sectors.

Section 7. Property Committee
The Property Committee shall consist of three or more members of the Commission

ARTICLE VIII (Cont.)

Section 8. Duties of the Property Committee
The Property Committee shall consider all matters relating to property acquisition, maintenance, expansion, construction and similar matters. The Committee shall investigate and administer all approved activities relating to the above matters and make recommendations for the same to the entire Commission. Review and make recommendations of Matching Incentive Grant applications.

Section 9. Program Committee
The Program Committee shall consist of three or more members of the Commission.

Section 10. Duties of the Program Committee
The Program Committee shall consider and make recommendations relating to programs or related matters. The Committee shall report its actions or any policy recommendations at any meeting of the Commission.

Section 11. Special Committees
Special Committees may be appointed at any time it is deemed necessary and desirable during any regular or special meeting of the Commission. Any Special Committee so established shall continue to exist until the

duties for which it was created are completed or until dissolved by the Chairman.

ARTICLE IX

- Section 1. Honorary Commissioners
Honorary Commissionership may be bestowed upon individuals in recognition and honor of the individual's demonstrated interest and efforts on behalf of the Commission and its activities.
- Section 2. Privileges of Honorary Commissioners
An Honorary Commissioner shall have the same privilege as a regular commissioner except he or she shall have no voting privileges.

ARTICLE X

Vacancy and Removal

- Section 1. Vacancy
In the event a vacancy occurs in the membership of the Commission, the Nominating Committee shall review and consider possible candidates to fill the vacancy in keeping with the appointment policy of the Board of
- ARTICLE X (Cont.)**
- County Commissioners. The special Committee shall submit its recommendations to the entire Commission for consideration. Such recommendations as are approved by the Commission shall be forwarded to the Cabarrus County Board of Commissioners for consideration in making the final appointment.
- Section 2. Removal
The Commission shall formally recommend to the Cabarrus County Board of Commissioners that a commissioner be removed from the Commission for either of the following conditions:
- a. Any member who fails to attend at least 75% of the regular meetings, except for excused illness, or other extraordinary circumstances, of the commission, committee, board or council during any one-year period shall be automatically removed from said commission, committee, board, or council. Vacancies resulting from a member's failure to attend the required number of meetings shall be filed as provided herein. The Chairman of the commission, committee, board or council will notify the proper appointing authority if a member is absent 25% of the meetings, and an appointment will be made by the appointing authority to fill

that vacancy.

- b. Acts which in the opinion of the Commission are detrimental to its best interest. A recommendation for the removal of a commissioner under this condition can only be made after a hearing for which a quorum is present, at which time the commissioner so charged shall be given an opportunity to be heard. Following the hearing a recommendation for removal shall require a two thirds vote of the Commission to be present at the hearing. The charges upon which the recommendation for removal is based along with the Minutes of the hearing shall be forwarded to the Cabarrus County Board of Commissioners for their information.

ARTICLE XI

Amendment to By-Laws

These By-Laws may be amended or repealed by act of the Commission providing that:

- a. The proposed amendment shall have been sent to each Commissioner at least one month prior to the regular or special meeting at which a vote will be taken, and
- b. A minimum of a two thirds vote of the Commissioners present at the duly constituted meeting shall be required to approve the amendment.

These foregoing By-Laws were enacted by the Cabarrus County Active Living and Parks Commission on the 15 day of January 2015.

Chairman

Secretary

Revised August 27, 1992
Revised May 23, 1993
Revised May 10, 1995
Revised April 25, 2002
Revised March 2, 2004
Revised July 15, 2004
Revised April 19, 2007
Revised October 19, 2012
Revised February 16, 2015
Revised May 21, 2026

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**July 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Agricultural Advisory Board - Appointment

BRIEF SUMMARY:

It is requested to appoint Brad Love to vacant seat #7 on the Agricultural Advisory Board, term ending January 31, 2029.

REQUESTED ACTION:

Recommended Motion:

Motion to appoint Brad Love to the Agricultural Advisory Board, term ending January 31, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Sarah Newman, Extension Agent

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Agricultural Advisory Board

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Agricultural Advisory Board					
Carl Walker	1	2/17/2026	1/31/2029	1	1
Thoms E. Porter, Jr.	2	2/19/2024	1/31/2027	5	2
Leslie Cook	3	2/19/2024	1/31/2027	5	1
Thomas E. Barbee	4	1/21/2025	1/31/2028	6	2
Eddie S. Moose	5	1/21/2025	1/31/2028	6	1
Wendy Austin-Sellers	6	1/17/2023	1/31/2029	4	1
	7		1/31/2026		

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Harrisburg Planning and Zoning Board - Appointment

BRIEF SUMMARY:

Cabarrus County Board of Commissioners appoints the member to fill the ETJ seat on the Harrisburg Planning and Zoning Board. The County does not have any current applications on file that are in the ETJ. The Town of Harrisburg has amended their requirements to allow the member to come from the planning area rather than the ETJ. The Town of Harrisburg requests Cabarrus County to waive the appointment and allow the Town of Harrisburg to appoint an eligible candidate to the Harrisburg Planning and Zoning Board.

REQUESTED ACTION:

Recommended Motion:

Motion for Cabarrus County to waive the appointment of the ETJ member on the Harrisburg Planning and Zoning Board and to allow The Town of Harrisburg to appoint the ETJ member on the Harrisburg Planning and Zoning Board.

SUBMITTED BY:

On Behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Letter



June 12, 2026

Honorable Members of the
Cabarrus County Board of Commissioners
65 Church Street SE
Concord, North Carolina 28025

RE: Request for Waiver of County ETJ Appointment – Harrisburg Planning and Zoning Board and Board of Adjustment

Dear Honorable Commissioners,

I am writing on behalf of the Town of Harrisburg to formally notify the Cabarrus County Board of Commissioners of an upcoming vacancy in the extraterritorial jurisdiction (ETJ) representative seat on the Harrisburg Planning and Zoning Board, and to respectfully request that the Board waive its right of appointment in accordance with N.C. General Statute § 160D-307 and Section 1 of the Harrisburg Planning and Zoning Board Rules of Procedure.

The current term of the Town's ETJ representative is scheduled to expire on June 30, 2026. In accordance with the Town's adopted board member solicitation process as set forth in Section 6 of the Harrisburg Planning and Zoning Board Rules of Procedure, the annual application period was opened on April 1, 2026, and remained open through April 30, 2026. The incumbent ETJ representative did not submit an application for reappointment. The Town did receive one application from a qualified individual who resides in Cabarrus County within the Harrisburg Planning Area. The Town's interview committee—comprised of the Planning Director and two Town Council liaisons—conducted a formal interview of the applicant during the May interview period and determined that he would be a strong asset to both the Harrisburg Planning and Zoning Board and the Board of Adjustment.

Pursuant to N.C. General Statute § 160D-307 and Section 1 of the Harrisburg Planning and Zoning Board Rules of Procedure, the ETJ representative seat on the Planning and Zoning Board shall be appointed by the Cabarrus County Board of Commissioners. Upon receipt of this formal notification of vacancy, the County has ninety (90) days in which to make the appointment. If the County is unable to make the appointment within that period, the Town of Harrisburg is authorized to appoint a member to the vacancy from anywhere within the Harrisburg Planning Area, including within Town limits.

As further provided in Section 3(A) of the Harrisburg Board of Adjustment Rules of Procedure, the individual serving in the ETJ seat on the Planning and Zoning Board simultaneously serves as the ETJ representative on the Board of Adjustment; accordingly, this appointment carries dual-board significance.

The Town notes that a comparable circumstance arose previously when the County was unable to fill the ETJ seat due to an absence of applicants residing within the extraterritorial jurisdiction. At that time, the Town of Harrisburg amended its municipal ordinances to authorize appointment of any qualified resident within the jointly designated Harrisburg Planning Area to serve in this capacity. This amendment was made specifically to ensure continuity of representation and continued compliance with the proportional representation requirements of G.S. § 160D-307 in circumstances where qualifying ETJ residents are not available.

The Town has been provided with all current applications on file with Cabarrus County. Upon review, none of the applicants on record reside within the ETJ. As a result, the County does not presently have an eligible candidate to appoint to the ETJ seat on the Harrisburg Planning and Zoning Board.

In light of the foregoing, the Town of Harrisburg respectfully requests that the Cabarrus County Board of Commissioners waive its right of appointment to the ETJ seat and authorize the Town of Harrisburg to appoint a qualified resident of the Harrisburg Planning Area to fill the position effective July 1, 2026. The Town's recommended appointee is Kevin Johnson, a Cabarrus County resident residing within the Harrisburg Planning Area, whose application and interview materials are available upon request.

The Town of Harrisburg values its collaborative relationship with Cabarrus County and appreciates the Board's timely consideration of this request. Should you have any questions or require additional information, please do not hesitate to contact me directly.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rob Donham".

Rob Donham, P.E.

Town Manager

Town of Harrisburg, North Carolina

Enclosures:

Application of Kevin Johnson

Harrisburg Planning and Zoning Board Rules of Procedure (Section 1 and Section 6)

Harrisburg Board of Adjustment Rules of Procedure (Section 3)

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Human Services Advisory Board - Appointment

BRIEF SUMMARY:

The purpose of this action is to present a current Human Services Advisory Board member for re-appointment. Given Erin Shoe's role as the Public Health Director and CEO of Cabarrus Health Alliance, her participation is essential to continue advising the operations of the Consolidated Human Services Agency (CHSA). Ms. Shoe's current term expires on June 30, 2026.

REQUESTED ACTION:

Recommended Motion:

Motion to reappoint Public Health Director Erin Shoe, MPH, to the Human Services Advisory Board term expiring June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Aalece Pugh, Assistant County Manager / Consolidated Human Services Agency Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Human Services Advisory Board

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Human Services Advisory Board					
Dr. Heather Anderson	1	3/16/2026	2/28/2029	2	1
Erin Shoe	2	11/18/2024	6/30/2026		2
John Basilice	3	1/20/2026	12/31/2028	1	2
Patricia West	4	11/20/2023	12/31/2026	1	1
Angel Lugo	5	6/17/2024	6/30/2027	2	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Juvenile Crime Prevention Council (JCPC) - Removal

BRIEF SUMMARY:

Rosemary Gause served in an At-Large position (Seat 19B) on council for two terms. Her current term will expire June 30, 2026. Ms. Gause has submitted her resignation.

REQUESTED ACTION:

Recommend Motion:

Motion to remove Rosemary Gause from the JCPC roster and thank her for her service.

SUBMITTED BY:

Joanie Bischer, Administrative Assistant / Board Liaison

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

Membership List

Juvenile Crime Prevention Council

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Juvenile Crime Prevention Council					
Amy Jewell	School Superintendent (Designee)	9/16/2024	9/30/2026	2	3
Taylor Holman-White	Police Chief (Designee)	9/15/2025	9/30/2027	1	1
Travis Burke	Sheriff (Designee)	9/16/2024	9/30/2026	2	1
Ashlie Shanley	District Attorney (Designee)	6/17/2024	6/30/2026	2	2
Malisha Ross	Area Mental Health (Designee)	9/16/2024	9/30/2026	1	1
Gayle Alston	Chief Court Counselor Director (Designee)	9/16/2024	9/30/2026	1	2
Rekita McDuffie	DSS Director (Designee)	9/15/2025	9/30/2027	1	1
Aalece Pugh	County Manager (Designee)	9/15/2025	9/30/2027	2	1
Megan Huffman	Substance Abuse Professional	9/16/2024	6/30/2026	1	1
Steven Ayers	Member of Faith Community	9/15/2025	9/30/2027	8	3
Eshan Korat	Youth <21	10/20/2025	6/30/2026		1
Lakesha Steel	Member of the Public Representing the Interests of Families of At-Risk Youth	6/17/2024	6/30/2026	1	1
Megan Baumgardner	Juvenile Defense Attorney	6/16/2025	6/30/2027		3
Judge Steve Grossman	Chief District Court Judge (Designee)	6/16/2025	6/30/2027		1
Holly Edwards	Member of Business Community	9/15/2025	9/30/2027	1	2
Sonja Bohannon-Thacker	Local Health Director (Designee)	9/15/2025	9/30/2027	7	2
Carolyn Carpenter	Rep. United Way/Other Non-Profit	6/16/2025	6/30/2027	10	1
Meghan Kabat-Newcomer	Active Living and Parks	10/21/2024	9/30/2026	1	1
Eric Young	Member At-Large	10/20/2025	9/30/2026		1
Rosemary Gause	Member At-Large	6/17/2024	6/30/2026	1	2
Adrian Attaway	Member At-Large	9/15/2025	9/30/2027	2	1
Michelle Wilson	Member At-Large	6/17/2024	6/30/2026	6	1
Alvarys Santana	Member At-Large	6/16/2025	6/30/2027	1	1
Heather Mobley	Member At-Large	9/16/2024	9/30/2026		1
Henretta Jackson	Member At-Large	11/17/2025	9/30/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Juvenile Crime Prevention Council (JCPC) - Appointment

BRIEF SUMMARY:

Megan Huffman serves in the JCPC's statutorily-designated position for a Substance Abuse Professional (Seat 9). Her term expires June 30, 2026. Ms. Huffman has requested to serve another term.

REQUESTED ACTION:

Recommend Motion:

Motion to reappoint Megan Huffman to the Substance Abuse Professional position (Seat 9) for a term ending June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Joanie Bischer, Administrative Assistant / Board Liaison

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Juvenile Crime Prevention Council

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Juvenile Crime Prevention Council					
Amy Jewell	School Superintendent (Designee)	9/16/2024	9/30/2026	2	3
Taylor Holman-White	Police Chief (Designee)	9/15/2025	9/30/2027	1	1
Travis Burke	Sheriff (Designee)	9/16/2024	9/30/2026	2	1
Ashlie Shanley	District Attorney (Designee)	6/17/2024	6/30/2026	2	2
Malisha Ross	Area Mental Health (Designee)	9/16/2024	9/30/2026	1	1
Gayle Alston	Chief Court Counselor Director (Designee)	9/16/2024	9/30/2026	1	2
Rekita McDuffie	DSS Director (Designee)	9/15/2025	9/30/2027	1	1
Aalece Pugh	County Manager (Designee)	9/15/2025	9/30/2027	2	1
Megan Huffman	Substance Abuse Professional	9/16/2024	6/30/2026	1	1
Steven Ayers	Member of Faith Community	9/15/2025	9/30/2027	8	3
Eshan Korat	Youth <21	10/20/2025	6/30/2026		1
Lakesha Steel	Member of the Public Representing the Interests of Families of At-Risk Youth	6/17/2024	6/30/2026	1	1
Megan Baumgardner	Juvenile Defense Attorney	6/16/2025	6/30/2027		3
Judge Steve Grossman	Chief District Court Judge (Designee)	6/16/2025	6/30/2027		1
Holly Edwards	Member of Business Community	9/15/2025	9/30/2027	1	2
Sonja Bohannon-Thacker	Local Health Director (Designee)	9/15/2025	9/30/2027	7	2
Carolyn Carpenter	Rep. United Way/Other Non-Profit	6/16/2025	6/30/2027	10	1
Meghan Kabat-Newcomer	Active Living and Parks	10/21/2024	9/30/2026	1	1
Eric Young	Member At-Large	10/20/2025	9/30/2026		1
Rosemary Gause	Member At-Large	6/17/2024	6/30/2026	1	2
Adrian Attaway	Member At-Large	9/15/2025	9/30/2027	2	1
Michelle Wilson	Member At-Large	6/17/2024	6/30/2026	6	1
Alvarys Santana	Member At-Large	6/16/2025	6/30/2027	1	1
Heather Mobley	Member At-Large	9/16/2024	9/30/2026		1
Henretta Jackson	Member At-Large	11/17/2025	9/30/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Juvenile Crime Prevention Council (JCPC) - Appointment

BRIEF SUMMARY:

Eshan Korat serves in the JCPC's statutorily-designated position for a Person under Age 21 (Seat 12A). His term expires June 30, 2026. Mr. Korat has requested to serve another term.

REQUESTED ACTION:

Recommend Motion:

Motion to reappoint Eshan Korat to the Person under Age 21 (Seat 12A) for a term ending June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Joanie Bischer, Administrative Assistant / Board Liaison

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Juvenile Crime Prevention Council

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Juvenile Crime Prevention Council					
Amy Jewell	School Superintendent (Designee)	9/16/2024	9/30/2026	2	3
Taylor Holman-White	Police Chief (Designee)	9/15/2025	9/30/2027	1	1
Travis Burke	Sheriff (Designee)	9/16/2024	9/30/2026	2	1
Ashlie Shanley	District Attorney (Designee)	6/17/2024	6/30/2026	2	2
Malisha Ross	Area Mental Health (Designee)	9/16/2024	9/30/2026	1	1
Gayle Alston	Chief Court Counselor Director (Designee)	9/16/2024	9/30/2026	1	2
Rekita McDuffie	DSS Director (Designee)	9/15/2025	9/30/2027	1	1
Aalece Pugh	County Manager (Designee)	9/15/2025	9/30/2027	2	1
Megan Huffman	Substance Abuse Professional	9/16/2024	6/30/2026	1	1
Steven Ayers	Member of Faith Community	9/15/2025	9/30/2027	8	3
Eshan Korat	Youth <21	10/20/2025	6/30/2026		1
Lakesha Steel	Member of the Public Representing the Interests of Families of At-Risk Youth	6/17/2024	6/30/2026	1	1
Megan Baumgardner	Juvenile Defense Attorney	6/16/2025	6/30/2027		3
Judge Steve Grossman	Chief District Court Judge (Designee)	6/16/2025	6/30/2027		1
Holly Edwards	Member of Business Community	9/15/2025	9/30/2027	1	2
Sonja Bohannon-Thacker	Local Health Director (Designee)	9/15/2025	9/30/2027	7	2
Carolyn Carpenter	Rep. United Way/Other Non-Profit	6/16/2025	6/30/2027	10	1
Meghan Kabat-Newcomer	Active Living and Parks	10/21/2024	9/30/2026	1	1
Eric Young	Member At-Large	10/20/2025	9/30/2026		1
Rosemary Gause	Member At-Large	6/17/2024	6/30/2026	1	2
Adrian Attaway	Member At-Large	9/15/2025	9/30/2027	2	1
Michelle Wilson	Member At-Large	6/17/2024	6/30/2026	6	1
Alvarys Santana	Member At-Large	6/16/2025	6/30/2027	1	1
Heather Mobley	Member At-Large	9/16/2024	9/30/2026		1
Henretta Jackson	Member At-Large	11/17/2025	9/30/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Juvenile Crime Prevention Council (JCPC) - Appointment

BRIEF SUMMARY:

Ashlie Shanley serves the JCPC in the statutorily-designated position for County District Attorney or Designee (Seat 4). Her term expires June 30, 2026. Ms. Shanley has requested to serve another term.

REQUESTED ACTION:

Recommend Motion:

Motion to reappoint Ashlie Shanley to the District Attorney position (Seat 4) for a term ending June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Joanie Bischer, Administrative Assistant / Board Liaison

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Juvenile Crime Prevention Council

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Juvenile Crime Prevention Council					
Amy Jewell	School Superintendent (Designee)	9/16/2024	9/30/2026	2	3
Taylor Holman-White	Police Chief (Designee)	9/15/2025	9/30/2027	1	1
Travis Burke	Sheriff (Designee)	9/16/2024	9/30/2026	2	1
Ashlie Shanley	District Attorney (Designee)	6/17/2024	6/30/2026	2	2
Malisha Ross	Area Mental Health (Designee)	9/16/2024	9/30/2026	1	1
Gayle Alston	Chief Court Counselor Director (Designee)	9/16/2024	9/30/2026	1	2
Rekita McDuffie	DSS Director (Designee)	9/15/2025	9/30/2027	1	1
Aalece Pugh	County Manager (Designee)	9/15/2025	9/30/2027	2	1
Megan Huffman	Substance Abuse Professional	9/16/2024	6/30/2026	1	1
Steven Ayers	Member of Faith Community	9/15/2025	9/30/2027	8	3
Eshan Korat	Youth <21	10/20/2025	6/30/2026		1
Lakesha Steel	Member of the Public Representing the Interests of Families of At-Risk Youth	6/17/2024	6/30/2026	1	1
Megan Baumgardner	Juvenile Defense Attorney	6/16/2025	6/30/2027		3
Judge Steve Grossman	Chief District Court Judge (Designee)	6/16/2025	6/30/2027		1
Holly Edwards	Member of Business Community	9/15/2025	9/30/2027	1	2
Sonja Bohannon-Thacker	Local Health Director (Designee)	9/15/2025	9/30/2027	7	2
Carolyn Carpenter	Rep. United Way/Other Non-Profit	6/16/2025	6/30/2027	10	1
Meghan Kabat-Newcomer	Active Living and Parks	10/21/2024	9/30/2026	1	1
Eric Young	Member At-Large	10/20/2025	9/30/2026		1
Rosemary Gause	Member At-Large	6/17/2024	6/30/2026	1	2
Adrian Attaway	Member At-Large	9/15/2025	9/30/2027	2	1
Michelle Wilson	Member At-Large	6/17/2024	6/30/2026	6	1
Alvarys Santana	Member At-Large	6/16/2025	6/30/2027	1	1
Heather Mobley	Member At-Large	9/16/2024	9/30/2026		1
Henretta Jackson	Member At-Large	11/17/2025	9/30/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Juvenile Crime Prevention Council (JCPC) - Appointment

BRIEF SUMMARY:

Michelle Wilson serves the JCPC in an At-Large position (Seat 19D). Her term expired June 30, 2026. Ms. Wilson has requested to serve another term. On June 17, 2026 council voted unanimously to support her request and recommend the appointment.

Ms. Wilson has served in an At-Large seat for six terms. Due to the length of service of Ms. Wilson, the Board has decided to appoint April Clark, one of two candidates considered for another At-Large seat by the JCPC at its June 17, 2026 meeting following presentations by both candidates.

REQUESTED ACTION:

Recommend Motion:

Motion to appoint April Clark to an At-Large position (Seat 19D) for a term ending June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Joanie Bischer, Administrative Assistant / Board Liaison

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Juvenile Crime Prevention Council

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Juvenile Crime Prevention Council					
Amy Jewell	School Superintendent (Designee)	9/16/2024	9/30/2026	2	3
Taylor Holman-White	Police Chief (Designee)	9/15/2025	9/30/2027	1	1
Travis Burke	Sheriff (Designee)	9/16/2024	9/30/2026	2	1
Ashlie Shanley	District Attorney (Designee)	6/17/2024	6/30/2026	2	2
Malisha Ross	Area Mental Health (Designee)	9/16/2024	9/30/2026	1	1
Gayle Alston	Chief Court Counselor Director (Designee)	9/16/2024	9/30/2026	1	2
Rekita McDuffie	DSS Director (Designee)	9/15/2025	9/30/2027	1	1
Aalece Pugh	County Manager (Designee)	9/15/2025	9/30/2027	2	1
Megan Huffman	Substance Abuse Professional	9/16/2024	6/30/2026	1	1
Steven Ayers	Member of Faith Community	9/15/2025	9/30/2027	8	3
Eshan Korat	Youth <21	10/20/2025	6/30/2026		1
Lakesha Steel	Member of the Public Representing the Interests of Families of At-Risk Youth	6/17/2024	6/30/2026	1	1
Megan Baumgardner	Juvenile Defense Attorney	6/16/2025	6/30/2027		3
Judge Steve Grossman	Chief District Court Judge (Designee)	6/16/2025	6/30/2027		1
Holly Edwards	Member of Business Community	9/15/2025	9/30/2027	1	2
Sonja Bohannon-Thacker	Local Health Director (Designee)	9/15/2025	9/30/2027	7	2
Carolyn Carpenter	Rep. United Way/Other Non-Profit	6/16/2025	6/30/2027	10	1
Meghan Kabat-Newcomer	Active Living and Parks	10/21/2024	9/30/2026	1	1
Eric Young	Member At-Large	10/20/2025	9/30/2026		1
Rosemary Gause	Member At-Large	6/17/2024	6/30/2026	1	2
Adrian Attaway	Member At-Large	9/15/2025	9/30/2027	2	1
Michelle Wilson	Member At-Large	6/17/2024	6/30/2026	6	1
Alvarys Santana	Member At-Large	6/16/2025	6/30/2027	1	1
Heather Mobley	Member At-Large	9/16/2024	9/30/2026		1
Henretta Jackson	Member At-Large	11/17/2025	9/30/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Juvenile Crime Prevention Council (JCPC) - Member Reappointment

BRIEF SUMMARY:

Lakesha Steele serves the JCPC in the statutorily-designated position for a Member of the Public representing the Interests of Families of At-Risk Youth (Seat 12B). Her term expires June 30, 2026. Ms. Steele has requested to serve another term.

REQUESTED ACTION:

Recommend Motion:

Motion to reappoint Lakesha Steele to the Member of the Public representing the Interests of Families of At-Risk Youth position (Seat 12B) for a term ending June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Joanie Bischer, Administrative Assistant / Board Liaison

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Juvenile Crime Prevention Council

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Juvenile Crime Prevention Council					
Amy Jewell	School Superintendent (Designee)	9/16/2024	9/30/2026	2	3
Taylor Holman-White	Police Chief (Designee)	9/15/2025	9/30/2027	1	1
Travis Burke	Sheriff (Designee)	9/16/2024	9/30/2026	2	1
Ashlie Shanley	District Attorney (Designee)	6/17/2024	6/30/2026	2	2
Malisha Ross	Area Mental Health (Designee)	9/16/2024	9/30/2026	1	1
Gayle Alston	Chief Court Counselor Director (Designee)	9/16/2024	9/30/2026	1	2
Rekita McDuffie	DSS Director (Designee)	9/15/2025	9/30/2027	1	1
Aalece Pugh	County Manager (Designee)	9/15/2025	9/30/2027	2	1
Megan Huffman	Substance Abuse Professional	9/16/2024	6/30/2026	1	1
Steven Ayers	Member of Faith Community	9/15/2025	9/30/2027	8	3
Eshan Korat	Youth <21	10/20/2025	6/30/2026		1
Lakesha Steel	Member of the Public Representing the Interests of Families of At-Risk Youth	6/17/2024	6/30/2026	1	1
Megan Baumgardner	Juvenile Defense Attorney	6/16/2025	6/30/2027		3
Judge Steve Grossman	Chief District Court Judge (Designee)	6/16/2025	6/30/2027		1
Holly Edwards	Member of Business Community	9/15/2025	9/30/2027	1	2
Sonja Bohannon-Thacker	Local Health Director (Designee)	9/15/2025	9/30/2027	7	2
Carolyn Carpenter	Rep. United Way/Other Non-Profit	6/16/2025	6/30/2027	10	1
Meghan Kabat-Newcomer	Active Living and Parks	10/21/2024	9/30/2026	1	1
Eric Young	Member At-Large	10/20/2025	9/30/2026		1
Rosemary Gause	Member At-Large	6/17/2024	6/30/2026	1	2
Adrian Attaway	Member At-Large	9/15/2025	9/30/2027	2	1
Michelle Wilson	Member At-Large	6/17/2024	6/30/2026	6	1
Alvarys Santana	Member At-Large	6/16/2025	6/30/2027	1	1
Heather Mobley	Member At-Large	9/16/2024	9/30/2026		1
Henretta Jackson	Member At-Large	11/17/2025	9/30/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Juvenile Crime Prevention Council (JCPC) - Appointment

BRIEF SUMMARY:

Two candidates for a vacant At-Large seat were considered by the JCPC at its June 17, 2026 meeting. Following presentations by both candidates at the meeting, the council voted unanimously to recommend both candidates to the Board of Commissioners.

REQUESTED ACTION:

Recommend Motion:

Motion to appoint Natalie Atwell to the vacant At-Large position (Seat 19B) for a term beginning July 1, 2026 and ending June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Joanie Bischer, Administrative Assistant / Board Liaison

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Juvenile Crime Prevention Council

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Juvenile Crime Prevention Council					
Amy Jewell	School Superintendent (Designee)	9/16/2024	9/30/2026	2	3
Taylor Holman-White	Police Chief (Designee)	9/15/2025	9/30/2027	1	1
Travis Burke	Sheriff (Designee)	9/16/2024	9/30/2026	2	1
Ashlie Shanley	District Attorney (Designee)	6/17/2024	6/30/2026	2	2
Malisha Ross	Area Mental Health (Designee)	9/16/2024	9/30/2026	1	1
Gayle Alston	Chief Court Counselor Director (Designee)	9/16/2024	9/30/2026	1	2
Rekita McDuffie	DSS Director (Designee)	9/15/2025	9/30/2027	1	1
Aalece Pugh	County Manager (Designee)	9/15/2025	9/30/2027	2	1
Megan Huffman	Substance Abuse Professional	9/16/2024	6/30/2026	1	1
Steven Ayers	Member of Faith Community	9/15/2025	9/30/2027	8	3
Eshan Korat	Youth <21	10/20/2025	6/30/2026		1
Lakesha Steel	Member of the Public Representing the Interests of Families of At-Risk Youth	6/17/2024	6/30/2026	1	1
Megan Baumgardner	Juvenile Defense Attorney	6/16/2025	6/30/2027		3
Judge Steve Grossman	Chief District Court Judge (Designee)	6/16/2025	6/30/2027		1
Holly Edwards	Member of Business Community	9/15/2025	9/30/2027	1	2
Sonja Bohannon-Thacker	Local Health Director (Designee)	9/15/2025	9/30/2027	7	2
Carolyn Carpenter	Rep. United Way/Other Non-Profit	6/16/2025	6/30/2027	10	1
Meghan Kabat-Newcomer	Active Living and Parks	10/21/2024	9/30/2026	1	1
Eric Young	Member At-Large	10/20/2025	9/30/2026		1
Rosemary Gause	Member At-Large	6/17/2024	6/30/2026	1	2
Adrian Attaway	Member At-Large	9/15/2025	9/30/2027	2	1
Michelle Wilson	Member At-Large	6/17/2024	6/30/2026	6	1
Alvarys Santana	Member At-Large	6/16/2025	6/30/2027	1	1
Heather Mobley	Member At-Large	9/16/2024	9/30/2026		1
Henretta Jackson	Member At-Large	11/17/2025	9/30/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Nursing Home Community Advisory Committee - Appointment

BRIEF SUMMARY:

Wendy Betts currently serves on the Nursing Home Community Advisory Committee. Her term expires July 31, 2026. Wendy has been a great asset over her first year and a dedicated member. Wendy has stated that she wants to continue and I am in full support. Therefore, it is requested to reappoint her to a term ending July 31, 2029.

REQUESTED ACTION:

Recommended Motion:

Motion to reappointment Wendy Betts to the Nursing Home Community Advisory Committee, term ending July 31, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Rachel Kiel, Centralina Area Agency on Aging, Regional Long-Term Care Ombudsman

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Nursing Home Community Advisory Committee

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Nursing Home Community Advisory Committee					
Sandi Lane	1	9/18/2023	9/30/2026	3	1
Wendy Betts	2	7/21/2025	7/31/2026	1	1
Coretta Grant	3	12/15/2025	12/31/2026	1	1
Tracie Schriever	4	4/20/2026	4/30/2027	1	1
Vacant	5				
Vacant	6				
Vacant	7				
Vacant	8				

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Planning and Zoning Commission - Removal

BRIEF SUMMARY:

Three Planning and Zoning Commission members currently have terms expiring on August 31, 2026. Each member is in good standing and eligible for reappointment.

Mr. Chris Pinto is a regular member representing the Eastern area. He is a past Chair and has served on multiple committees during his tenure with the Commission. He does not wish to be reappointed at this time.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Chris Pinto from the Planning and Zoning Commission and thank him for his service.

SUBMITTED BY:

Susie Morris, Planning and Development Direct

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Planning and Zoning Commission

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Planning and Zoning Commission					
Holly Edwards	At-Large Regular (#1)	8/18/2025	8/31/2028	3	2
Mohammed Idlibi	At-Large Regular (#2)	8/18/2025	8/31/2028	2	1
Charles Paxton	Harrisburg	8/18/2025	8/31/2028	3	1
Chris Pinto	Eastern	8/21/2023	8/31/2026	2	1
Michael Bywaletz	Midland	7/16/2024	8/31/2027	1	1
Brent Rockett	Kannapolis	8/21/2023	8/31/2026	3	1
Ingrid Nurse	Concord	7/16/2024	8/31/2027	1	1
Adam Dagenhart	Mt. Pleasant	7/16/2024	8/31/2027	3	1
Steve Wise	At-Large Regular (#3)	12/19/2022	8/31/2026	1	1
Keith Conrade	Alternate (At-Large - #1)	11/17/2025	8/31/2027		1
Peter Sabo	Alternate (At-Large - #2)	6/15/2026	8/31/2029		1
Heather James	Alternate (At-Large - #3)	11/17/2025	8/31/2028	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Planning and Zoning Commission - Appointment

BRIEF SUMMARY:

Three Planning and Zoning Commission members currently have terms expiring August 31st, 2026. Each member is in good standing and eligible for reappointment.

Staff respectfully requests the Board of Commissioners consider Mr. Stephen Wise as an At-Large regular member (representing Concord area), with a term ending on August 31st, 2029.

REQUESTED ACTION:

Recommended Motion:

Motion to reappoint Mr. Stephen Wise as an At-Large, Resident of Concord Area, member to the Planning and Zoning Commission, term ending August 31st, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Susie Morris, Planning and Development Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Planning and Zoning Commission

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Planning and Zoning Commission					
Holly Edwards	At-Large Regular (#1)	8/18/2025	8/31/2028	3	2
Mohammed Idlibi	At-Large Regular (#2)	8/18/2025	8/31/2028	2	1
Charles Paxton	Harrisburg	8/18/2025	8/31/2028	3	1
Chris Pinto	Eastern	8/21/2023	8/31/2026	2	1
Michael Bywaletz	Midland	7/16/2024	8/31/2027	1	1
Brent Rockett	Kannapolis	8/21/2023	8/31/2026	3	1
Ingrid Nurse	Concord	7/16/2024	8/31/2027	1	1
Adam Dagenhart	Mt. Pleasant	7/16/2024	8/31/2027	3	1
Steve Wise	At-Large Regular (#3)	12/19/2022	8/31/2026	1	1
Keith Conrade	Alternate (At-Large - #1)	11/17/2025	8/31/2027		1
Peter Sabo	Alternate (At-Large - #2)	6/15/2026	8/31/2029		1
Heather James	Alternate (At-Large - #3)	11/17/2025	8/31/2028	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Planning and Zoning Commission - Appointment

BRIEF SUMMARY:

Three Planning and Zoning Commission members currently have terms expiring August 31st, 2026. Each member is in good standing and eligible for reappointment.

Staff respectfully requests the Board of Commissioners consider Mr. Brent Rockett as the Kannapolis Area regular member, with a term ending on August 31st, 2029.

REQUESTED ACTION:

Recommended Motion:

Motion to reappoint Mr. Brent Rockett as Kannapolis Area member to the Planning and Zoning Commission, term ending August 31st, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

Susie Morris, Planning and Development Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Planning and Zoning Commission

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Planning and Zoning Commission					
Holly Edwards	At-Large Regular (#1)	8/18/2025	8/31/2028	3	2
Mohammed Idlibi	At-Large Regular (#2)	8/18/2025	8/31/2028	2	1
Charles Paxton	Harrisburg	8/18/2025	8/31/2028	3	1
Chris Pinto	Eastern	8/21/2023	8/31/2026	2	1
Michael Bywaletz	Midland	7/16/2024	8/31/2027	1	1
Brent Rockett	Kannapolis	8/21/2023	8/31/2026	3	1
Ingrid Nurse	Concord	7/16/2024	8/31/2027	1	1
Adam Dagenhart	Mt. Pleasant	7/16/2024	8/31/2027	3	1
Steve Wise	At-Large Regular (#3)	12/19/2022	8/31/2026	1	1
Keith Conrade	Alternate (At-Large - #1)	11/17/2025	8/31/2027		1
Peter Sabo	Alternate (At-Large - #2)	6/15/2026	8/31/2029		1
Heather James	Alternate (At-Large - #3)	11/17/2025	8/31/2028	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Tourism Authority - Removal

BRIEF SUMMARY:

Steve Steinbacher served seat #10 on the Tourism Activist Authority Board Seat. He has completed all eligible terms. The Tourism Authority has voted on his nomination replacement.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Steve Steinbacher from the Tourism Authority and thank him for his service.

SUBMITTED BY:

Steve Steinbacher, Chairman of the Cabarrus County Tourism Authority
John Mills, Cabarrus Visitors Bureau, Executive Vice President

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Tourism Authority

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Tourism Authority					
Kelly Sifford	BOC Member or County Manager #4	10/20/2025	6/30/2027		1
Devante' Watkins	Hotelier #7	7/21/2025	6/30/2028	1	1
Kenny Wortman	At-Large #1	2/18/2025	6/30/2026		
Nominated By Cabarrus County Tourism Authority					
Lloyd Payne	At-Large #5	6/17/2024	6/30/2027	1	1
Jonah Ritter	Hotelier #8	1/20/2026	6/30/2028		1
Matthew Long	Tourism Activist #2	6/15/2026	6/30/2029	1	1
Steve Steinbacher	Tourism Activist #10	6/19/2023	6/30/2026	2	1
Vinay Patel	Hotelier #11	6/17/2024	6/30/2027	2	1
Jennifer Teague	At-Large #12	7/21/2025	6/30/2028	1	1
Nominated By Cabarrus Regional Chamber of Commerce					
Melissa Ewart	Hotelier #6	6/17/2024	6/30/2027	1	1
James Ross	At-Large #9	7/21/2025	6/30/2028	1	1
Alison Paladino	At-Large #3	6/19/2026	6/30/2029	2	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Tourism Authority - Appointment

BRIEF SUMMARY:

Kenny Robinson has been nominated by the Tourism Authority for appointment to Seat #10 "Tourism Activist" on the Cabarrus County Tourism Authority Board for a three-year term set to expire on June 30th, 2029.

REQUESTED ACTION:

Recommended Motion:

Motion to appoint Kenny Robinson to Seat #10, Tourism Activist, to the Tourism Authority for a three-year term expiring June 30th, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

John Mills, Cabarrus Visitors Bureau, Executive Vice President

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Tourism Authority

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Tourism Authority					
Kelly Sifford	BOC Member or County Manager #4	10/20/2025	6/30/2027		1
Devante' Watkins	Hotelier #7	7/21/2025	6/30/2028	1	1
Kenny Wortman	At-Large #1	2/18/2025	6/30/2026		
Nominated By Cabarrus County Tourism Authority					
Lloyd Payne	At-Large #5	6/17/2024	6/30/2027	1	1
Jonah Ritter	Hotelier #8	1/20/2026	6/30/2028		1
Matthew Long	Tourism Activist #2	6/15/2026	6/30/2029	1	1
Steve Steinbacher	Tourism Activist #10	6/19/2023	6/30/2026	2	1
Vinay Patel	Hotelier #11	6/17/2024	6/30/2027	2	1
Jennifer Teague	At-Large #12	7/21/2025	6/30/2028	1	1
Nominated By Cabarrus Regional Chamber of Commerce					
Melissa Ewart	Hotelier #6	6/17/2024	6/30/2027	1	1
James Ross	At-Large #9	7/21/2025	6/30/2028	1	1
Alison Paladino	At-Large #3	6/19/2026	6/30/2029	2	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Tourism Authority - Appointment

BRIEF SUMMARY:

Commissioner Wortman currently holds Seat # 1 as an At-Large representative on the Tourism Authority whose term expired June 30, 2026. Vice Chairman Ian Patrick will fill the seat. His term will expire June 30, 2029.

REQUESTED ACTION:

Recommended Motion:

Motion to appoint Vice Chairman Ian Patrick to Seat #1 as an At-Large representative for a term ending June 30, 2029; and to include any necessary exceptions to the Appointment Policy.

SUBMITTED BY:

On Behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Tourism Authority

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Tourism Authority					
Kelly Sifford	BOC Member or County Manager #4	10/20/2025	6/30/2027		1
Devante' Watkins	Hotelier #7	7/21/2025	6/30/2028	1	1
Kenny Wortman	At-Large #1	2/18/2025	6/30/2026		
Nominated By Cabarrus County Tourism Authority					
Lloyd Payne	At-Large #5	6/17/2024	6/30/2027	1	1
Jonah Ritter	Hotelier #8	1/20/2026	6/30/2028		1
Matthew Long	Tourism Activist #2	6/15/2026	6/30/2029	1	1
Steve Steinbacher	Tourism Activist #10	6/19/2023	6/30/2026	2	1
Vinay Patel	Hotelier #11	6/17/2024	6/30/2027	2	1
Jennifer Teague	At-Large #12	7/21/2025	6/30/2028	1	1
Nominated By Cabarrus Regional Chamber of Commerce					
Melissa Ewart	Hotelier #6	6/17/2024	6/30/2027	1	1
James Ross	At-Large #9	7/21/2025	6/30/2028	1	1
Alison Paladino	At-Large #3	6/19/2026	6/30/2029	2	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Youth Commission - Removal

BRIEF SUMMARY:

Pranav Yeleswarapu will be attending the North Carolina School of Science and Math and will no longer be able to serve on the Youth Commission.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Pranav Yeleswarapu from the Youth Commission roster and thank him for his service.

SUBMITTED BY:

Molly Murray, Extension Agent

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Youth Commission

Cabarrus County Youth Commission					
	A.L. Brown High School				
Malchiah Lewis	A.L. Brown High School	9/15/2025	6/1/2027	2	1
Abigail Towery	Central Cabarrus High School	9/15/2025	6/1/2027	1	1
Rainey Mangan	Central Cabarrus High School	11/17/2025	6/1/2027	1	1
Ayush Kamdar	Concord High School	9/15/2025	6/1/2027	1	1
Ansh Kamdar	Concord High School	10/21/2024	6/30/2026	1	1
Ved Modak	Cox Mill High School	10/21/2024	6/30/2026	1	1
Pranav Yeleswarapu	Cox Mill High School	9/15/2025	6/1/2027	1	1
Laila Parker	Hickory Ridge High School	10/21/2024	6/30/2026	1	1
Kavya Saxena	Hickory Ridge High School	9/15/2025	6/1/2027	2	1
Peyton Letteer	Jay M. Robinson High School	9/15/2025	6/1/2027	1	1
	Jay M. Robinson High School				
	Mt. Pleasant High School		6/30/2026		
	Mt. Pleasant High School				
Mitanshi Parsode	Northwest Cabarrus High School	9/15/2025	6/1/2027	1	1
Rudra Shah	Northwest Cabarrus High School	10/21/2024	6/30/2026	1	1
Bahija Whitsett-Bates	West Cabarrus High School	9/15/2025	6/1/2027	1	1
Katrina Michalski	West Cabarrus High School	11/17/2025	6/1/2027	1	1
Kameron Doan	At-Large	9/15/2025	6/1/2027	1	1
Suryacharan Pentakota	At-Large	10/21/2024	6/30/2026	1	1
Hillary Jara	At-Large	10/21/2024	6/30/2026	1	1
Deleshka Jara Aliaga	At-Large	9/15/2025	6/1/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Youth Commission - Removal

BRIEF SUMMARY:

Rainey Mangan was accepted into the University of North Carolina School of the Arts music program and has therefore resigned from the Youth Commission.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Rainey Mangan from the Youth Commission roster and thank her for her service.

SUBMITTED BY:

Molly Murray, Extension Agent

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Youth Commission

Cabarrus County Youth Commission					
	A.L. Brown High School				
Malchiah Lewis	A.L. Brown High School	9/15/2025	6/1/2027	2	1
Abigail Towery	Central Cabarrus High School	9/15/2025	6/1/2027	1	1
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Ayush Kamdar	Concord High School	9/15/2025	6/1/2027	1	1
Ansh Kamdar	Concord High School	10/21/2024	6/30/2026	1	1
Ved Modak	Cox Mill High School	10/21/2024	6/30/2026	1	1
Pranav Yeleswarapu	Cox Mill High School	9/15/2025	6/1/2027	1	1
Laila Parker	Hickory Ridge High School	10/21/2024	6/30/2026	1	1
Kavya Saxena	Hickory Ridge High School	9/15/2025	6/1/2027	2	1
Peyton Letteer	Jay M. Robinson High School	9/15/2025	6/1/2027	1	1
	Jay M. Robinson High School				
	Mt. Pleasant High School		6/30/2026		
	Mt. Pleasant High School				
Mitanshi Parsode	Northwest Cabarrus High School	9/15/2025	6/1/2027	1	1
Rudra Shah	Northwest Cabarrus High School	10/21/2024	6/30/2026	1	1
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Kameron Doan	At-Large	9/15/2025	6/1/2027	1	1
Suryacharan Pentakota	At-Large	10/21/2024	6/30/2026	1	1
Hillary Jara	At-Large	10/21/2024	6/30/2026	1	1
Deleshka Jara Aliaga	At-Large	9/15/2025	6/1/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Youth Commission - Removal

BRIEF SUMMARY:

Ayush Kamdar has not met the attendance requirement. It is requested to remove him from the Youth Commission.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Ayush Kamdar from the Youth Commission due to failure to meet the attendance requirement.

SUBMITTED BY:

Molly Murray, Extension Agent

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Youth Commission

Cabarrus County Youth Commission					
	A.L. Brown High School				
Malchiah Lewis	A.L. Brown High School	9/15/2025	6/1/2027	2	1
Abigail Towery	Central Cabarrus High School	9/15/2025	6/1/2027	1	1
Rainey Mangan	Central Cabarrus High School	11/17/2025	6/1/2027	1	1
Ayush Kamdar	Concord High School	9/15/2025	6/1/2027	1	1
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Kavya Saxena	Hickory Ridge High School	9/15/2025	6/1/2027	2	1
Peyton Letteer	Jay M. Robinson High School	9/15/2025	6/1/2027	1	1
	Jay M. Robinson High School				
	Mt. Pleasant High School		6/30/2026		
	Mt. Pleasant High School				
Mitanshi Parsode	Northwest Cabarrus High School	9/15/2025	6/1/2027	1	1
Rudra Shah	Northwest Cabarrus High School	10/21/2024	6/30/2026	1	1
Bahija Whitsett-Bates	West Cabarrus High School	9/15/2025	6/1/2027	1	1
Katrina Michalski	West Cabarrus High School	11/17/2025	6/1/2027	1	1
Kameron Doan	At-Large	9/15/2025	6/1/2027	1	1
Suryacharan Pentakota	At-Large	10/21/2024	6/30/2026	1	1
Hillary Jara	At-Large	10/21/2024	6/30/2026	1	1
Deleshka Jara Aliaga	At-Large	9/15/2025	6/1/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Youth Commission - Removal

BRIEF SUMMARY:

Peyton Letteer has resigned from the Youth Commission. It is requested to remove her from the roster and thank her for her service.

REQUESTED ACTION:

Recommended Motion:

Motion to remove Peyton Letteer from the Youth Commission and thank her for her service.

SUBMITTED BY:

Molly Murray, Extension Agent

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Youth Commission

Cabarrus County Youth Commission					
	A.L. Brown High School				
Malchiah Lewis	A.L. Brown High School	9/15/2025	6/1/2027	2	1
Abigail Towery	Central Cabarrus High School	9/15/2025	6/1/2027	1	1
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Ayush Kamdar	Concord High School	9/15/2025	6/1/2027	1	1
Ansh Kamdar	Concord High School	10/21/2024	6/30/2026	1	1
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	Jay M. Robinson High School				
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Kameron Doan	At-Large	9/15/2025	6/1/2027	1	1
Suryacharan Pentakota	At-Large	10/21/2024	6/30/2026	1	1
Hillary Jara	At-Large	10/21/2024	6/30/2026	1	1
Deleshka Jara Aliaga	At-Large	9/15/2025	6/1/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Boards and Committees - Youth Commission - Removals

BRIEF SUMMARY:

Due to terms expiring and/or graduation, the following members of the Youth Commission need to be removed from the roster:

Ansh Kamdar
Ved Modak
Laila Parker
Rudra Shah
Suyacharan Pentakota
Hillary Jara

REQUESTED ACTION:

Recommended Motion:

Motion to remove the following members from the Youth Commission and thank them for their service:

Ansh Kamdar
Ved Modak
Laila Parker
Rudra Shah
Suyacharan Pentakota
Hillary Jara

SUBMITTED BY:

Molly Murray, Extension Agent

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Youth Commission

Cabarrus County Youth Commission					
	A.L. Brown High School				
Malchiah Lewis	A.L. Brown High School	9/15/2025	6/1/2027	2	1
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Peyton Letteer	Jay M. Robinson High School	9/15/2025	6/1/2027	1	1
	Jay M. Robinson High School				
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	Mt. Pleasant High School				
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Suryacharan Pentakota	At-Large	10/21/2024	6/30/2026	1	1
Hillary Jara	At-Large	10/21/2024	6/30/2026	1	1
Deleshka Jara Aliaga	At-Large	9/15/2025	6/1/2027	1	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Consolidated Human Services Agency - Opioid Settlement Fund: Spending Authorization

BRIEF SUMMARY:

A resolution is needed for the Opioid Settlement Fund Spending Authorization , which will approve two strategies: Collaborative Strategic Planning and Evidence Based Addiction Treatment

REQUESTED ACTION:

Recommended Motion:

Motion to approve the Resolution.

SUBMITTED BY:

Aalece Pugh, Assistant County Manager / Consolidated Human Services Agency Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Resolution



**A RESOLUTION BY THE COUNTY OF CABARRUS
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS**

WHEREAS Cabarrus County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA"), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF"), and SAAF-2;

WHEREAS Cabarrus County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a resolution that:

- (i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
- (ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
- (iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, SAAF, and SAAF-2, Cabarrus County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized

- a. Name of strategy: Collaborative Strategic Planning
- b. Strategy is included in Exhibit A
- c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 1
- d. Additional amount authorized for this strategy: \$300,000.00
- e. Period of time during which expenditure may take place:
Start date: August 1, 2026 through End date: June 30, 2028.
- f. Initiate a second collaborative strategic planning process to build on earlier efforts to address opioid misuse, addiction, overdose, or related issues, facilitation services, or any activity or combination of activities listed in Exhibit C to the MOA, including, but not limited to a) identifying goals, measures, and an evaluation plan; b) identifying key indicators; c) engaging an array of stakeholders; d) agreeing on a shared vision; e) identifying and exploring root causes of the opioid epidemic; f) identifying gaps in existing efforts; and g) prioritizing strategies.
- g. Provider:



- TBD via RFP process

2. Second strategy authorized

- Name of strategy: Evidence Based Addiction Treatment
- Strategy is included in Exhibit A
- Item letter and/or number in Exhibit A or Exhibit B to the MOA: 2
- Additional amount authorized for this strategy: \$3,783.57
- Period of time during which expenditure may take place:
Start date: August 1, 2026 through End date: June 30, 2028.
- Provide additional funding to train our community paramedics, delivering and supporting the Medication Assisted Treatment (MAT) program via EMS.

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$303,783.57

Adopted this the 21st day of July, 2026.

Laura Blackwell Lindsey, Chair
Cabarrus County Board of Commissioners

ATTEST:

Ariadne Olvera, Clerk to the Board

Commented [AB1]: Based on the start dates of the strategies, this is a new resolution. Because of this, we would recommend that the amendment language be removed and instead say, "Adopted this the 13th day of July, 2026"

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Consolidated Human Services Agency (CHSA) - Social Services - Low Income Energy Assistance Program (LIEAP) and Crisis Intervention Program (CIP) Annual Outreach Plan

BRIEF SUMMARY:

Each year efforts must be taken to ensure other state and governmental entities, or community-based organizations have been contacted by the Social Services agency regarding outreach and application processes for the Low Income Energy Assistance Program (LIEAP) and the Crisis Intervention Program (CIP). The Energy Program Outreach Plan (EPOP) outlines the measures taken by each county to ensure that eligible households are made aware of the assistance available through these programs.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the annual plan as written (as instructed by the General Assembly of North Carolina Session Law 2014-100, Section 12J.1.(t), all LIHEAP Outreach plans must be approved by the local Board of Social Services/Human Services Board or local agency governing body prior to submission) and to authorize the Board of Commissioner Chair and DSS Director to execute the plan as required.

SUBMITTED BY:

Robert G. Cox, Program Administrator

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

Energy Programs Outreach Plan

ENERGY PROGRAMS OUTREACH PLAN

The Low-Income Home Energy Assistance Program (LIHEAP) is a federally funded block grant program that is comprised of three different programs - Crisis Intervention Program (CIP), Low Income Energy Assistance Program (LIEAP) and Weatherization. There are also non-Federal Crisis Intervention Programs – Duke Energy Progress Share the Light, Piedmont Natural Gas Share the Warmth, Duke Energy Progress NC Settlement Rate, and Wake Electric Round Up

To maximize the success of this program, outreach to county residents through key community partner stakeholders, each county department of social services is required to develop and implement an Energy Program Outreach Plan (EPOP). This plan is a framework to assure that eligible households are made aware of the assistance available through these programs.

The county director and/or his/her designee is required to develop the EPOP, which addresses outreach and application activities related to the Energy Programs. The Outreach Plan is due to North Carolina Department of Health and Human Services (NCDHHS) by July 31, 2026.

Each county must form an outreach planning committee that creates the opportunity for county level collaboration to discuss and plan how to effectively reach county residents to inform them of the services provided by the energy programs. The committee should meet at least twice yearly; September for outreach planning related to LIEAP and April to review the outcomes related to LIEAP and to plan for outreach activities for summer weather. Energy Assistance Outreach Plan

Answer all questions below. Address CIP, non-Federal CIP, and LIEAP where appropriate:

COMMITTEE MEMBERSHIP

The Director of Social Services should engage a number of various community partners such as Vendors, Housing Authority, Public Libraries, Public School System/Local Colleges/Head Start, Legal Services, Meals on Wheels, Media, Public Health/Health Centers, Churches, Food Banks, Councils on Aging/Senior Centers, Community based Indian organizations, Volunteer Programs, Vocational Rehabilitation Offices, and Transportation, services, etc.

1. Provide a list of committee members and their agencies.

Tammy Linn, City of Concord; Gina Lipscomb, Enbridge Gas; Denisha Nesbitt, NC Works; Gina McCoy, Energy Distributors; Jamel Hayes, Duke Energy; Kim Strong, Meals on Wheels; Teresa Kiser, Senior Center; Marcella Beam, Cabarrus Health Alliance; Patricia Seahorn, Cabarrus Partnership for Children; Daryle Adams, Kannapolis City Schools; Kerri Roseman, Prosperity Unlimited; Tony Gonzalez, Salvation Army/ Center of Hope; Dennis Brown, Aya House; Stephen Chmielewski, Employment and Independence for People with Disabilities; Chad Gurley, Veterans Services; Sam Merchak, Cooperative Christian Ministries; Gwen Stowers, Multiply Church; and Sharon Gordon, City of Kannapolis Housing Assistance.

Senior Living Apartments: Camilla Hill Apartments, Logan Gardens Apartments, Crescent Heights Apartments, Honeycreek Senior Apartments, Prosperity Ridge Apartments, and Westbury Apartments

DSS representatives included from Work First & Energy Unit; FNS, Medicaid, Customer Service, Adult Services, Child Welfare, Child Support, and Family Support Services.

2. Provide potential meeting dates, times, locations, as well as agenda topics.

October 13, 2026, by Microsoft Teams.

Agenda topics: provide program fliers and brochures; discuss eligibility criteria, outreach ideas, and suggestions.

Define how DSS/DHS will work with the committee as well as any other agencies to collaborate regarding the Energy Program and how outreach will be provided to the citizens in your area.

DSS will provide informational flyers for distribution and posting and will offer senior housing agencies the option of having LIEAP applications taken on site. DSS will also coordinate communication with energy providers, community partners, and various outreach outlets through the Cabarrus County Communications Department, including participation in quarterly Cabarrus County Health Fairs.

1. What is the process for referring customers? What marketing tools or items will be used (please provide a copy of your previous marketing materials & how you plan to enhance those in the future)?

Referrals are made directly to the Crisis unit. Marketing tools include distribution of fliers, posting on Channel 22, County website and Facebook page, article in Journey magazine. Vendors are given informational fliers for distribution/posting. Continue to work with Communication and IT Dept. to improve fliers & marketing strategy.

2. What strategy does the county have, to continue collaborative efforts with community partners to complete outreach activities to target potential eligible households including individuals and families?

Information given at community and partnership meetings, post in lobby and throughout agency, sharing information with staff and other divisions within Social Services. Encourage community partners to share information with anyone that can benefit from the energy program.

3. What additional activities will be conducted to target households with members with children under 5, age 60 and over and disabled?

Information will be given for distribution and announcement to senior housing apartments, Cabarrus Senior Center & Lunch Plus Clubs, as well as Meals on Wheels. Will also share with WIC, Cabarrus Health Alliance, Daycare Providers, Dream Center, Veteran's Services, County Transportation provider and Social Security Admin.

Media involvement is vital to the success to outreach activities. How will your county utilize media such as newspapers, social media, radio and television stations to publicize the Energy Programs?

Cabarrus County communications department will assist the agency with preparation of outreach materials, messaging and distribution of the information to be publicized.

1. Provide a list of media outlets that will be used as well as timeframes in which they will be contacted (provide examples of how the county can enhance these efforts):

WBJY WSOC Journey Senior Magazine Independent Tribune Charlotte Observer News 14 , Cabarrus County Website, Channel 22, Fox Charlotte, County Facebook Page and social media outlets will be contacted by November 23, 2026.

ORGANIZATIONAL STRUCTURE:

Counties are required to provide application processes for CIP, non-Federal CIP programs, and/or LIEAP. This information must be reported to the NCDHHS annually.

1. Provide hours of operation, location and whether the programs are in house or contracted out. If your agency contracts out to other agencies attach the contract(s).

Hours of operation are Monday thru Friday, 8:00am to 5:00pm at Cabarrus County Department of Social Services, 1303 S Cannon Blvd. Kannapolis, NC 28083, and Milestone building at 4855 Milestone Ave, Kannapolis, NC 28081. Programs are in house.

BEST PRACTICES:

Best practices are a method or technique that has been generally accepted as superior to any alternatives because it produces results. Best practices are essential to the program.

1. If your county has gone above and beyond what is listed on this form please provide this information below:
Clients with unusually high energy bills are referred to the Cabarrus County Planning and Development Services Department for the Weatherization Program to make their home more efficient and reduce costs. Clients not eligible for assistance are screened for other programs provided by Cabarrus County.
2. Any additional comments or activities for CIP, non-Federal CIP, and/or LIEAP.
No

CONTACT INFORMATION:

Your contact information is essential to the success of the Energy Programs. Please complete the following information.

Name: Christina Goodman

Address: 1303 S Cannon Blvd., Kannapolis, NC 28083

Telephone: 704-920-1430

Email: clgoodman@cabarruscounty.us

Please indicate which program:

- LIEAP
- CIP

This plan must be approved by the local Board of Social Services/Human Services Board or local agency governing body prior to submission. Refer to the latest Dear County Director Letter for instructions on how to submit this document to the North Carolina State office.

Board of Social Services/Human Services or governing body Signature

Date

Hollye McCallum

Signer ID: U6GZGOPM12...

Director's Signature

6.16.26

Date

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

County Manager - Resolution Assuming Maintenance and Upkeep of Cabarrus County Fallen First Responder Memorial

BRIEF SUMMARY:

County staff and Cabarrus County Firefighters Association (CCFA) President Gandy discussed adopting CCFA Statement of Guidance and proposed Cabarrus County Board of Commissioners resolution concerning the Cabarrus County Fallen First Responder Memorial located at the Governmental Center.

REQUESTED ACTION:

Recommended Motion:

Motion to adopt the Resolution Assuming Maintenance and Upkeep of Cabarrus County Fallen First Responder Memorial.

SUBMITTED BY:

Kyle D Bilafer, Assistant County Manager

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. CCFA Monument SOG
2. Memorial Letter
3. Resolution

Cabarrus County Firefighters Association			
Effective Date: July 08, 2023 Revision Date: Review Due Date:		Policy Number: 101	
		Issued By: CCFA Board	
Section: Memorial		Policy Title: Cabarrus County Fallen First Responder Memorial	

Section 1. Policy

- 1.1 This policy is to establish responsibility for the maintenance and upkeep of the Cabarrus County First Responder Memorial (the memorial) in downtown Concord, NC.
- 1.2 This policy is to establish the process for the addition of fallen first responders, who have lost their lives in the line of duty, to the memorial.

Section 2. Responsibility

- 2.1 The responsibility for the approval of the addition of fallen first responders to the memorial shall lie with the Cabarrus County Firefighters Association Board of Directors. The Cabarrus County Firefighters Association Board of Directors shall also be responsible for facilitating the addition of names to the memorial including bearing the cost of the addition.
- 2.2 If at any time a dissolution of the Cabarrus County Firefighters Association occurs, Cabarrus County Government will assume the responsibility of approval and addition of fallen first responders to the memorial.

Section 3. Definitions

- i. First Responder- For the purpose of this policy, a first responder is any member of any fire, Emergency Medical Service (EMS), or rescue organization that has the responsibility of providing primary service to Cabarrus County including having district in Cabarrus County.

Section 4. General Provisions

- 4.1 Any first responder, current or retired, that suffers a Line of Duty Death as recognized by the State of North Carolina, the U.S. Fire Administration, or the International Association of Fire Firefighters qualifies to be added to the memorial.
- 4.2 The addition of the Line of Duty Death to the memorial shall include the fallen first responder's name, the date of the LODD, and the Department that the fallen first responder was serving with at the time of the LODD.
- 4.3 The addition of the LODD to the memorial shall be consistent with existing fallen first responder information existing on the memorial including order, configuration, font color, font style, and font size.

Cabarrus County Firefighters Association	
Effective Date: July 08, 2023 Revision Date: Review Due Date:	Policy Number: 101
	Issued By: CCFA Board
Section: Memorial	Policy Title: Cabarrus County Fallen First Responder Memorial

4.4 Request for the addition of LODDs to the memorial should be submitted in writing to the board of the Cabarrus County Firefighters Association by the chief officer of the department the fallen first responder was serving with at the time of the LODD.

Cabarrus County Firefighters Association
P.O. Box 1292 Concord N.C. 28026

Fellowship, Fraternity, Service

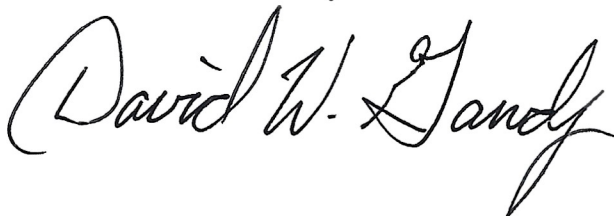
Cabarrus County Government

The Cabarrus County Firefighters Association board of directors on July 8th, 2023, adopted SOG 101 Cabarrus County Fallen First Responder Memorial. This policy lays out clear qualifications for adding an individual's name to the monument and responsibility for the caretaking of said monument. Within this policy Section 2-Responsibilities Subsection 2.2 states, if at any time of dissolution of the Cabarrus County Firefighters Association occurs Cabarrus County Government will assume the responsibility of approval and addition of following first responders to the memorial. It is presumed that the county would retain the policy in its entirety to maintain the integrity of name additions.

At this present time the grounds are the responsibility of the county. The association is responsible for the actual memorial. This was a gentlemen's agreement discussed on site before construction began. If there was any damage to granites or masonry on the monument itself the association would be responsible for the repair. Currently the association is responsible for the cost of adding qualifying individual names to the monument.

The association formally requests that the county adopt this contingency in the event the association was to dissolve and that responsibility of the monument would be transferred to the county with the Fire Marshall's office taking lead for execution of the policy. At that time the county would take responsibility for the maintenance of the actual monument itself, and any cost associated with the addition of names.

President David Gandy

A handwritten signature in black ink that reads "David W. Gandy". The signature is written in a cursive, flowing style with a large initial 'D' and 'G'.



RESOLUTION ASSUMING MAINTENANCE AND UPKEEP OF CABARRUS COUNTY FALLEN FIRST RESPONDER MEMORIAL

WHEREAS, Cabarrus County seeks to honor first responders who have lost their lives in the line of duty

WHEREAS, the Cabarrus County considers a first responder as any member of any fire, Emergency Medical Service (EMS), or rescue organization that has the responsibility of providing primary service to Cabarrus County including having district in Cabarrus County

WHEREAS, the Cabarrus County Firefighters Association currently provides maintenance and upkeep to the Cabarrus County fallen first responder memorial; and

WHEREAS, the Cabarrus County Firefighters Association has adopted an internal administration policy (number 101) stating the criteria for addition on the memorial; and

WHEREAS, the Cabarrus County Firefighters Association internal administration policy (number 101) states that should the Cabarrus County Firefighters Association cease to exist Cabarrus County shall assume the maintenance and upkeep of the memorial per the criteria set forth in the Cabarrus County Firefighters Association internal administration policy (number 101).

NOW, THEREFORE, BE IT RESOLVED that:

1. The Cabarrus County Board of Commissioners hereby declares their agreement with the criteria and content of the Cabarrus County Firefighters Association internal administration policy (number 101).
2. Cabarrus County shall assume maintenance and upkeep of the Cabarrus County fallen first responder memorial the in the event of the dissolution of the Cabarrus County Firefighters Association.

Adopted this ___ day of _____, 2026.

Signed: _____
Laura Lindsey, Chair
Board of Commissioners

Attest: _____
Clerk to the Board

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

County Manager - Second Amendment to Verizon Lease at Mount Pleasant Tower

BRIEF SUMMARY:

Cabarrus County currently has a lease in place with Verizon for equipment located at the Mount Pleasant Tower. Verizon has approached the County about extending the current lease which, is set to expire on July 31, 2029. The lease amendment is attached to the agenda item and county staff is prepared to answer questions.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the second amendment to the current lease and authorize the County Manager to execute the second amendment to the lease upon review by the County Attorney.

SUBMITTED BY:

Kyle D Bilafer, Assistant County Manager

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Amendment

SECOND AMENDMENT TO TOWER LEASE AGREEMENT

This Second Amendment to Tower Lease Agreement (“**Second Amendment**”) is made, and shall be effective, as of the last date of the signatures below (“**Effective Date**”), between **Cabarrus County** (“**Lessor**”), and **Cellco Partnership d/b/a Verizon Wireless** (“**Lessee**”). Lessor and Lessee (or their predecessors in interest) entered into that certain Tower Lease Agreement dated August 5, 2014, as may have been previously amended and/or assigned, (the “**Agreement**”), pursuant to which Lessee is leasing from Lessor a portion of that certain property located at 700 Walker Road, Mount Pleasant, Cabarrus County, North Carolina, as more particularly described in the Agreement. Lessor and Lessee may be referenced in this Second Amendment individually as a “**Party**” or collectively as the “**Parties.**”

In consideration of the mutual covenants and promises contained in this Second Amendment, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree to amend the Agreement as follows:

1. Term. Notwithstanding anything contained in the Agreement to the contrary, the Agreement shall expire on July 31, 2029. Commencing on August 1, 2029, the Agreement shall be extended for 5 years (“**Initial Extension Term**”). The term of the Agreement shall thereafter automatically extend for 1 additional term of 5 years (an “**Additional Extension Term**”), unless Lessee terminates the Agreement by giving Lessor notice of such termination at least 30 days prior to the expiration of the Initial Extension Term.

2. Rent. Commencing on August 1, 2029, the monthly rent shall be \$2,300.00 to be paid on the first day of the month in advance to Lessor or such other person as Lessor may designate in writing at least 30 days in advance of any rental payment date. Beginning on August 1, 2030, the monthly rent shall increase by 2% over the monthly rent then in effect and by 2% over the then current monthly rent on each one-year anniversary of August 1, 2030 thereafter.

3. Rent Credit. This Second Amendment provides for a reduction in rent, effective August 1, 2029. The Parties acknowledge and agree that Lessee shall be entitled to a credit in the event of any overpayment of rent resulting from said reduction in rent. Such credit shall be applied against Lessee’s rent due under the Agreement.

4. Notice Address. The notice address for Lessee in the Agreement is hereby amended as follows:

If to Lessee: Verizon Wireless
Attn: Network Real Estate
180 Washington Valley Road
Bedminster, NJ 07921

With a copy to: Basking Ridge Mail Hub
Attn: Legal Intake
One Verizon Way
Basking Ridge, NJ 07920

5. Continued Effect. Except as amended hereby, all of the other terms and conditions of the Agreement shall remain in full force and effect. In the event of a conflict between any term and provision of the Agreement and this Second Amendment, the terms and provisions of this Second Amendment shall control. In addition, except as otherwise stated in this Second Amendment, all initially capitalized terms shall have the same respective defined meaning stated in the Agreement. All captions are for reference purposes only and shall not be used in the construction or interpretation of this Second Amendment.

6. Ratification and Reaffirmation. Lessor and Lessee do hereby ratify, reaffirm, adopt, contract for and agree to be, or continue to be, bound by all of the terms and conditions of the above-referenced Agreement. Except as modified by this Second Amendment, all of the terms and conditions of the Agreement are incorporated by reference herein as if set forth at length. It is acknowledged and agreed that the execution of this Second Amendment by the Parties is not intended to and shall not constitute a release of either Party from any obligation or liability which said Party has to the other pursuant to the Agreement.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, this Second Amendment is effective and entered into as of the date last written below.

LESSOR:

Cabarrus County

By: _____

Name: _____

Title: _____

Date: _____

LESSEE:

Cellco Partnership d/b/a Verizon Wireless

By: _____

Name: _____

Title: _____

Date: _____

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

County Manager - Third Amendment to Vietnam Veterans Park Lease

BRIEF SUMMARY:

County staff presented the option of an amendment to Vietnam Veterans Park lease with the City of Kannapolis at the April meeting. Board approval at that meeting allowed staff to work with the City on the amendment attached to this agenda item. Staff presented a summary of the lease.

REQUESTED ACTION:

Recommended Motion:

Motion to authorize the County Manager to execute the amendment to Vietnam Veterans Park lease.

SUBMITTED BY:

Kyle D Bilafer, Assistant County Manager

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Amendment



**NORTH CAROLINA
CABARRUS COUNTY**

**THIRD AMENDMENT TO LEASE
VIETNAM VETERANS PARK**

THIS LEASE AMENDMENT is entered into this the _____ day of _____, 2026 by and between CABARRUS COUNTY, N.C., a public body politic and a political subdivision of the State of North Carolina, as Lessor (hereinafter referred to as the “County”), and the CITY OF KANNAPOLIS, N.C. a municipal corporation as Lessee (hereinafter referred to as the “City”), both Lessor and Lessee being collectively referred to herein as the “Parties”.

WITNESSETH:

The County and City previously entered into a Lease Agreement for a period of 20 years commencing September 1, 1999 through August 31, 2020; a First Amendment modifying and extending the Lease Agreement from September 1, 2020 through August 31, 2023; and a Second Amendment modifying and extending the Lease Agreement from September 1, 2023 through August 31, 2026.

The Parties now wish to extend the Lease Agreement for a period of one year from September 1, 2026 through August 31, 2027, with an automatic one year extension from September 1, 2027 through August 31, 2028 unless sooner terminated by either party as called for herein.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein contained, the parties agree as follows:

1. The term of the Lease Agreement is hereby amended and extended to cover the term of September 1, 2026 through August 31, 2027, with an automatic one year renewal period from September 1, 2027 through August 31, 2028 at which time the Lease Agreement will terminate unless a new Amendment or Lease is negotiated between the Parties;
2. Either Party may terminate the Lease and this Amendment in their sole discretion for any reason, or no reason at all, with 90 days notice to the other Party;

3. The County shall continue to conduct routine maintenance of the park including groundskeeping, repairs and refuse removal;
4. To the extent not modified by this Third Amendment, all of the terms and conditions of the aforesaid Lease Agreement, First Amendment and Second Amendment shall remain in full force and effect to the extent not modified herein.

IN WITNESS WHEREOF, the parties hereto have caused this Lease to be executed in their corporate names by their duly authorized officers, if applicable, as of the day and year acknowledged.

Lessor: CABARRUS COUNTY, NORTH CAROLINA

Laura Blackwell Lindsey
Chair, Board of Commissioners

ATTEST:

Ariadne Olvera
Clerk, Board of Commissioners

Date: _____

Lessee: CITY OF KANNAPOLIS, NORTH CAROLINA

Doug Wilson
Mayor

ATTEST:

Pam Scaggs
Clerk to the City Council

Date: _____

Approved as to Form:

Douglas L. Hall, County Attorney

W. Andrew Kelly, City Attorney

NORTH CAROLINA, CABARRUS COUNTY

I, _____, a Notary Public in and for said County and State, certify that _____ personally came before me this day and acknowledged that she is Clerk to the Cabarrus County Board of Commissioners, and that by authority duly given and as the act of the Board, the foregoing instrument was signed in its name by its Chair, sealed with its corporate seal, and attested by herself as its Clerk.

WITNESS my hand and notarial seal, this _____ day of _____, 2026.

Notary Public

My commission expires: _____

NORTH CAROLINA, CABARRUS COUNTY

I, _____, a Notary Public in and for said County and State, certify that _____ personally came before me this day and acknowledged that she is Clerk to the Kannapolis City Council, and that by authority duly given and as the act of the Council, the foregoing instrument was signed in its name by its Mayor, sealed with its corporate seal, and attested by herself as its Clerk.

WITNESS my hand and notarial seal, this _____ day of _____, 2026.

Notary Public

My commission expires: _____

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

County Manager - Sale of PIN 56701887630000 (8371 North Drive, Mt. Pleasant, NC) to Town of Mount Pleasant

BRIEF SUMMARY:

County staff has discussed this parcel with the Board of Commissioners in a past closed session as well as at the 2026 Board of Commissioners retreat. In an effort to dispose of the property while allowing for it to continue its current use as ballfields, the County has discussed a transfer to the Town of Mount Pleasant without any considerations. This transfer is permissible under North Carolina General Statute 160A-274(b) which states "Any governmental unit may, upon such terms and conditions as it deems wise, with or without consideration, exchange with, lease to, lease from, sell to, or purchase from any other governmental unit any interest in real or personal property." County staff has discussed this scenario with the Town of Mt. Pleasant and they agree with the transfer and intend to enter into an agreement with the youth association to continue the operations at the location.

REQUESTED ACTION:

Recommended Motion:

Motion to adopt the resolution (after the public advertisement period) authorizing the transfer of PIN 56701887630000 to the Town of Mt. Pleasant.

SUBMITTED BY:

Kyle D Bilafer, Assistant County Manager

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

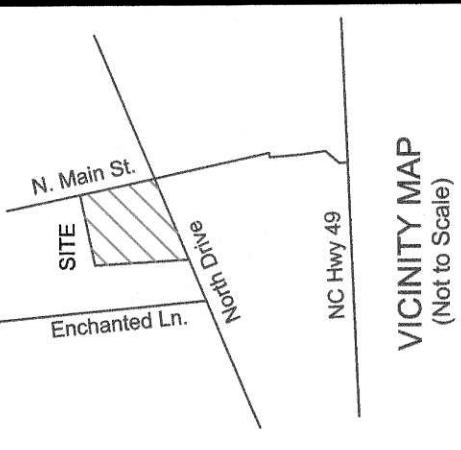
1. Statute
2. Map
3. Metes and Bounds from Surveyor
4. Deed
5. Public Notice
6. Posted Public Notice
7. Resolution

§ 160A-274. Sale, lease, exchange and joint use of governmental property.

(a) For the purposes of this section, "governmental unit" means a city, county, school administrative unit, sanitary district, fire district, the State, or any other public district, authority, department, agency, board, commission, or institution.

(b) Any governmental unit may, upon such terms and conditions as it deems wise, with or without consideration, exchange with, lease to, lease from, sell to, or purchase from any other governmental unit any interest in real or personal property.

(c) Action under this section shall be taken by the governing body of the governmental unit. Action hereunder by any State agency, except the Department of Transportation, shall be taken only after approval by the Department of Administration. Action with regard to State property under the control of the Department of Transportation shall be taken by the Department of Transportation or its duly authorized delegate. Provided, any county board of education or board of education for any city administrative unit may, upon such terms and conditions as it deems wise, lease to another governmental unit for one dollar (\$1.00) per year any real property owned or held by the board which has been determined by the board to be unnecessary or undesirable for public school purposes. (1969, c. 806; 1971, c. 698, s. 1; 1973, c. 507, s. 5; 1975, c. 455; c. 664, s. 9; c. 879, s. 46; 1977, c. 464, s. 34; 2001-328, s. 6.)



Line	Bearing	Distance	Tie Line
L1	S 67°02'50" W	8.57'	

- LEGEND**
- R/W - RIGHT OF WAY
 - CP - CALCULATED POINT
 - OHE - OVERHEAD ELECTRIC
 - FHE - FINISH FLOOR ELEVATION
 - EOP - EDGE OF PAVEMENT
 - GP - POWER POLE
 - GUYWIRE
 - SIGN
 - FIRE HYDRANT
 - WATER VALVE
 - SANITARY SEWER CLEANOUT
 - BOLLARD
 - CABLE PEDESTAL
 - SEPTIC
 - DROP INLET
 - CEDAR TREE
 - MAPLE TREE
 - PINE TREE
 - OAK TREE
 - ASPHALT
 - GRAVEL
 - UNDERGROUND ELECTRIC LINE
 - UNDERGROUND WATER LINE



NOW OR FORMERLY
Ryan A. Jordan
Deed Bk. 12104, Pg. 134
Lots #114-118, Map Bk. 5, Pg. 78
PIN #5670196014
Cabarrus Co. Registry

NOW OR FORMERLY
Christopher K. Harrison & Courtney B. Rimer
Deed Bk. 11139, Pg. 24
Map Bk. 37, Pg. 94
PIN #5670195094
Cabarrus Co. Registry

NOW OR FORMERLY
Eric Smith Properties Limited
Deed Bk. 2265, Pg. 1
Lot #9, Map Bk. 32, Pg. 94
PIN #5670185837
Cabarrus Co. Registry

NOW OR FORMERLY
Eric Smith Properties Limited
Deed Bk. 2265, Pg. 1
Lot #10, Map Bk. 32, Pg. 94
PIN #5670185755
Cabarrus Co. Registry

NOW OR FORMERLY
Eric Smith Properties Limited
Deed Bk. 2265, Pg. 1
Lot #11, Map Bk. 32, Pg. 94
PIN #5670185674
Cabarrus Co. Registry

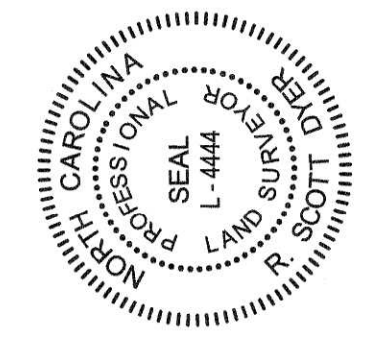
205207.00 sf
4.711 AC
Cabarrus County
Deed Bk. 9544, Pg. 34
PIN #5670188783
Cabarrus Co. Registry

*** Not all improvements located per client request. ***

NOW OR FORMERLY
Eric Smith Properties Limited
Deed Bk. 2265, Pg. 1
Lot #12, Map Bk. 32, Pg. 94
PIN #5670186511
Cabarrus Co. Registry

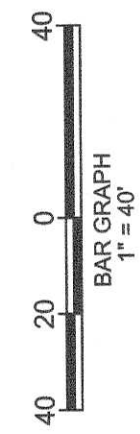
I, R. Scott Dyer, certify that this plat was drawn under my supervision from an actual survey made under my supervision (deed description recorded in Book 9544, page 34, etc.); that the boundaries not surveyed are clearly indicated as drawn from information found in Book 9544, page 34; that the ratio of precision as calculated exceeds 1:10,000; and that this map meets the requirements of The Standards of Practice for Land Surveying in North Carolina (21 NCAC 56.1600). The topography was prepared in accordance with the North Carolina Administrative Code, Chapter 56 (21 NCAC 56.1605 & 1606), to the standards of trigonometric topographic survey (Class C) as described therein. Witness my original signature, registration number and seal this 30th day of August, A.D., 2018.

R. Scott Dyer
R. Scott Dyer, PLS #4444



NOTES:

- * Deed Reference - Deed Bk. 9544, Pg. 34 Cabarrus County
- * Dated April 14, 2011 Recorded in Cabarrus Co. Registry
- * 1/2" rebar set at all corners unless otherwise noted.
- * Property subject to recorded and unrecorded rights of way, easements and agreements as may appear.
- * Vertical datum based on NAVD 88 per NCGS monuments.
- * Survey control based on the NC Continuously Operating Reference Stations (CORS) GPS Network, NAD 83 (NRS 2011).
- * Underground utilities shown as delineated by RDL Private Utility Locating, LLC.



NorSTAR LAND SURVEYING, INC. 552-B Newell Street NW Concord, NC 28025 Ph 704 721 6651 Fax 704 721 6653 Firm Lic. # C-2294	
Old Mt. Pleasant Middle School Parking Cabarrus County, NC Township No. 8	
DESIGN SURVEY	
DATE	August 30, 2018
SCALE	1" = 40'
NLS NO.	18123
DRAWN BY	S. Kimrey
CHECKED BY	S. Dyer
BY	
REVISION	
DATE	
SHEET	1 OF 1

4.711 AC.

Beginning at a point, said point being located in the pavement of North Main Street (40' R/W), said point being a common corner with now or formerly Ryan A. Jordan (Deed Bk. 12104, Pg. 134), thence within the pavement of North Main Street (40' R/W) the following two (2) calls: (1) S 11°45'10" E 84.00 feet to a point; (2) S 12°19'53" E 339.12 feet to a point, said point being located in the intersection of North Main Street (40' R/W) and North Drive (40' Public R/W), said point being located S 67°02'50" W 8.57 feet from a PK Nail; thence with the centerline of North Drive (40' Public R/W), S 67°02'50" W 489.37 feet to a point; thence N 03°20'29" W, passing a ½" rebar at 23.31 feet, for a total of 523.80 feet to a 5/8" rebar, said rebar having NC Grid Coordinates of N 608833.64, E 1571654.54, said point also being a common corner with now or formerly Eric Smith Properties Limited (Deed Bk. 2265, Pg. 1), now or formerly Christopher K, Harrison and Courtney B. Rimer (Deed Bk. 11139, Pg. 24) and now or formerly Ryan A. Jordan (Deed Bk. 12104, Pg. 134); thence with the property of now or formerly Ryan A. Jordan (Deed Bk. 12104, Pg. 134), N 78°14'56" E, passing an axle on line at 181.14 feet for a total of 400.00 feet to the POINT AND PLACE OF BEGINNING and containing 4.711 AC.

No Taxable Consideration

NORTH CAROLINA SPECIAL WARRANTY DEED

Excise Tax:	
Parcel ID:	5670-18-8763
Mail/Box to:	
Prepared by:	Douglas L. Hall, County Attorney
Brief description for the Index:	Old Ball Fields, corner North Dr. and N. Main St., Mt. Pleasant
	NO TITLE CERTIFICATION OR CLOSING CONDUCTED BY THE PREPARER

THIS SPECIAL WARRANTY DEED ("Deed") is made on the ____ day of _____ 2026 by and between:

GRANTOR	GRANTEE
CABARRUS COUNTY, N.C. P.O. Box 707 Concord, N.C. 28026	TOWN OF MOUNT PLEASANT A N.C. Municipal Corporation 8950 Park Drive Mt. Pleasant, N.C. 28124

Enter in the appropriate block for each Grantor and Grantee their name, mailing address, and, if appropriate, state of organization and character of entity, e.g. North Carolina or other corporation, LLC, or partnership. Grantor and Grantee includes the above parties and their respective heirs, successors, and assigns, whether singular, plural, masculine, feminine or neuter, as required by context.

FOR VALUABLE CONSIDERATION paid by Grantee, the receipt and legal sufficiency of which is acknowledged, Grantor by this Deed does hereby grant, bargain, sell and convey to Grantee, in fee simple, all that certain lot, parcel of land or condominium unit located in Cabarrus County, North Carolina and more particularly described as follows (the "Property"):

ALL OF THAT CERTAIN PROPERTY AS SHOWN ON EXHIBIT "A" ATTACHED HERETO, SAID DESCRIPTION BEING INCORPORATED FULLY HEREIN BY REFERENCE AS IF MORE FULLY SET FORTH.

All or a portion of the Property was acquired by Grantor by instrument recorded in Book 9544, Page 34 et seq.

The Property does not include the primary residence of a Grantor.

TO HAVE AND TO HOLD the Property and all privileges and appurtenances thereto belonging to Grantee in fee simple. Grantor covenants with Grantee that Grantor has done nothing to impair such title as Grantor received, and Grantor shall warrant and defend

the title against the lawful claims of all persons claiming by, under or through Grantor, other than the following exceptions: Matter of public record, and matters which would appear from an inspection of the land.

IN WITNESS WHEREOF, Grantor has duly executed this North Carolina Special Warranty Deed, if an entity by its duly authorized representative.

Name: _____

CABARRUS COUNTY, N.C.

Name: _____

By: _____

Name: Laura B. Lindsey

Title: Chair, Board of Commissioners

Name: _____

ATTEST:

Name: _____

By: _____

Name: Ariadne Olvera

Title: Clerk, Board of Commissioners

STATE OF NORTH CAROLINA
COUNTY OF CABARRUS

I _____, a Notary of the above State and County, certify that Ariadne Olvera personally appeared before me and acknowledged that she is Clerk to the Board of the Cabarrus County Board of Commissioners, and that by authority duly given and as an act of the Board of Commissioners, the foregoing instrument was signed in its name by its Chairperson, sealed with its corporate seal, and attested to by her as its Clerk to the Board on this the _____ day of _____, 2026.

Notary Public (Official Signature)

My commission expires: _____



PUBLIC NOTICE
CONVEYANCE OF COUNTY PROPERTY

The Cabarrus County Board of Commissioners intends to consider a conveyance of the following County-owned property:

The “Old Ball Fields”, a 4.711 AC tract located at the corner of N. Main St. and North Drive, Mt. Pleasant, N.C. to the Town of Mt. Pleasant.

The County intends to convey this parcel to the Town of Mt. Pleasant for continued use as public space and athletic fields. The conveyance would be for no consideration, pursuant to N.C.G.S. 160A-274(b) which provides that any governmental unit may sell to any other governmental unit any interest in real property, with or without consideration, and without any other bidding process.

All persons interested in this conveyance are invited to attend the meeting of the Cabarrus County Board of Commissioners to be held in the Board Meeting Chambers at the Governmental Center, 65 Church Street South, Concord, North Carolina at 6:00 p.m. on Tuesday July 21, 2026. At that time the board intends to authorize the conveyance of the property described above.

Posted: _____ 2026



**A RESOLUTION BY THE COUNTY OF CABARRUS TO CONVEY SURPLUS REAL
PROPERTY TO THE TOWN OF MT. PLEASANT**

WHEREAS, in 2011 the County accepted ownership from the Cabarrus County Board of Education of a 4.711 acre tract at the corner of North Drive and N. Main St. in Mt. Pleasant, N.C., which are known as the “Old Mt. Pleasant Ball Fields”; and

WHEREAS, the Board of Commissioners desires to convey the said property to the Town of Mt. Pleasant without consideration pursuant to N.C.G.S. 160A-274(b) which provides that any governmental unit may sell to any other governmental unit any interest in real property, with or without consideration, and without any other bidding process; and

WHEREAS, the Town of Mt. Pleasant is willing to accept this transfer of ownership and continue to use the parcel for public and recreational purposes; and

WHEREAS, notice of this intended conveyance has been advertised according to law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners authorizes the conveyance of the subject property to the Town of Mt. Pleasant, and authorizes the Chair to execute all documents necessary to give effect to this Resolution.

Adopted this _____ day of _____, 2026.

Laura Blackwell Lindsey, Chair
Cabarrus County Board of Commissioners

ATTEST:

Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Finance - Cabarrus County Fiscal Year Approved Capital Projects Budget Request

BRIEF SUMMARY:

The County's Fiscal Year 2027 Capital Improvement Projects and PayGo projects were approved as part of the budget process on June 15, 2026. Also, the LGC approved LOBs financing for a new high school and elementary school June 9, 2026.

All these projects will be recorded and tracked in the County's Capital Project Fund, Fund 380, the Schools' Capital Project Fund, Fund 390 or the County's Small Projects Fund, Fund 460. These projects are being funded by contributions from the General Fund, Community Investment Fund, Lottery Funds and the LOBs.

The budget amendment to record these projects; the project ordinances and the project lists are included with this agenda item.

REQUESTED ACTION:

Recommended Motion:

Motion to adopt the project ordinances for the County's Capital Project Fund, the County's Small Projects Fund and the School's Capital Project Fund and approve the budget amendments.

SUBMITTED BY:

Jim M Howden, Finance Director

BUDGET AMENDMENT REQUIRED:

Yes

ATTACHMENTS:

- 1.Budget Amendment – Small Project Fund 460
- 2.Budget Amendment – County's Capital Project Fund 380 and Schools' Capital Project Fund 390
- 3.Project Ordinance – Small Project Fund 460
- 4.Project Ordinance – County's Capital Project Fund 380
- 5.Project Ordinance – Schools' Capital Project Fund 390
- 6.Project List

Budget Revision/Amendment Request

Date:

Amount:

Dept. Head:

Department:

☐ Internal Transfer Within Department

☒ Transfer Between Departments/Funds

☐ Supplemental Request

Budget Board approved School Capital Projects, Deferred Maintenance Projects and County Capital Projects with available cash (Paygo Projects). Also, construction of new high school and elementary school.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
380	6	1225-6932-CYADA	Contribution From Community Investment Fund	-	150,000		150,000
380	9	1225-9830-CYADA	ADA Transition Plan	-	150,000		150,000
380	6	8140-6932-FLP	Contribution From Community Investment Fund	2,375,000	2,000,000		4,375,000
380	9	8140-9830-FLP	Frank Liske Park Second Entrance	8,155,000	2,000,000		10,155,000
380	6	1950-6932-IAMBD	Contribution From Community Investment Fund	-	3,100,000		3,100,000
380	9	1950-9501-IAMBD	IAM Grounds Maintenance Building	-	3,100,000		3,100,000
380	6	2130-6932-JAIL	Contribution From Community Investment Fund	-	415,000		415,000
380	9	2130-9821-JAIL	Jail Annex Roof Replacement	-	415,000		415,000
380	6	8140-6932-REPL	Contribution From Community Investment Fund	-	180,000		180,000
380	9	8140-9860-REPL	Playground Replacements	203,600	180,000		383,600
380	6	2145-6932-SHELT	Contribution From Community Investment Fund	275,000	1,100,000		1,375,000
380	9	2145-9607-SHELT	Animal Shelter Design and Engineering	275,000	1,100,000		1,375,000
100	6	0000-6901	Fund Balance Appropriations	-	6,945,000		6,945,000
100	9	0000-9708	Contribution to Capital Project Fund	-	6,945,000		6,945,000
			County's Deferred Maintenance, Capital and Paygo Projects				
390	6	7210-6932-DM27	Contribution from Community Investment Fund	-	1,197,460		1,197,460
390	9	7210-9501-DM27	Deferred Maintenance	-	1,197,460		1,197,460
390	6	7210-6932-BOGRF	Contribution from Community Investment Fund	-	1,800,000		1,800,000
390	9	7210-9821-BOGRF	Charles Boger School Roof Replacement	-	1,800,000		1,800,000
390	6	7210-6932-COXRF	Contribution from Community Investment Fund	-	2,567,500		2,567,500

390	9	7210-9821-COXRF	Cox Mill HS Roof Replacement	-	2,567,500		2,567,500
390	6	7210-6932-ODLRF	Contribution from Community Investment Fund	-	1,800,000		1,800,000
390	9	7210-9821-ODLRF	WR Odell Primary Roof Replacement	-	1,800,000		1,800,000
390	6	7210-6932-CHSPK	Contribution from Community Investment Fund	-	1,248,600		1,248,600
390	9	7210-9830-CHSPK	Concord HS Parking Replacement	-	1,248,600		1,248,600
390	6	7210-6932-NWMPK	Contribution from Community Investment Fund	-	1,000,000		1,000,000
390	9	7210-9830-NWMPK	NW Middle Parking Lot	-	1,000,000		1,000,000
390	6	7210-6932-BUSCM	Contribution from Community Investment Fund	-	850,000		850,000
390	9	7210-9862-BUSCM	School Bus Cameras	-	850,000		850,000
390	6	7210-6932-CCPRK	Contribution from Community Investment Fund	-	864,000		864,000
390	9	7210-9830-CCPRK	Central Cabarrus HS Parking Lot	-	864,000		864,000
100	6	0000-6901	Fund Balance Appropriations	6,945,000	11,327,560		18,272,560
100	9	0000-9708	Contribution to Capital Project Fund	6,945,000	11,327,560		18,272,560
			Cabarrus County Schools Projects				
390	6	7230-6932-DM27	Contribution from Community Investment Fund	-	1,044,000		1,044,000
390	9	7230-9501-DM27	Deferred Maintenance	-	1,044,000		1,044,000
390	6	7230-6932-MKKIT	Contribution from Community Investment Fund	-	575,000		575,000
390	9	7230-9821-MKKIT	McKnight Sewer / Kitchen Upgrades	-	575,000		575,000
390	6	7230-6932-DM26	Contribution from Community Investment Fund	-	71,000		71,000
390	9	7230-9501-DM26	Activity Bus	-	71,000		71,000
390	6	7230-6932-CVPAV	Contribution from Community Investment Fund	-	750,000		750,000
390	9	7230-9830-CVPAV	GW Carver / Career Center Repave	-	750,000		750,000
390	6	7230-6932-FPPAV	Contribution from Community Investment Fund	-	750,000		750,000
390	9	7230-9830-FPPAV	Forest Park ES Repave	-	750,000		750,000
390	6	7230-6932-ENRGY	Contribution from Community Investment Fund	-	197,000		197,000
390	9	7230-9830-ENRGY	Energy Savings Project	-	197,000		197,000
390	6	7230-6932-ALADA	Contribution from Community Investment Fund	-	1,500,000		1,500,000
390	9	7230-9830-ALADA	AL Brown ADA Upgrades	-	1,500,000		1,500,000
390	6	7230-6932-KPAC	Contribution from Community Investment Fund	-	4,000,000		4,000,000
390	9	7230-9821-KPAC	KPAC Roof Replacement	-	4,000,000		4,000,000
100	6	0000-6901	Fund Balance Appropriations	18,272,560	8,887,000		27,159,560

100	9	0000-9708	Contribution to Capital Project Fund	18,272,560	8,887,000		27,159,560
			Kannapolis City School Projects				
390	6	7240-6932-DM27	Contribution from Community Investment Fund	-	867,500		867,500
390	9	7240-9501-DM27	Deferred Maintenance	-	867,500		867,500
390	6	7240-6932-203RF	Contribution from Community Investment Fund	-	480,000		480,000
390	9	7240-9821-203RF	Building S203 Roof Replacement	-	480,000		480,000
390	6	7240-6932-SOCAM	Contribution from Community Investment Fund	-	43,200		43,200
390	9	7240-9501-SOCAM	South Campus Hardscape Emergent Repair	-	43,200		43,200
390	6	7240-6932-S202	Contribution from Community Investment Fund	-	256,200		256,200
390	9	7240-9821-S202	S202 Renovations	-	256,200		256,200
390	6	7240-6932-SECSY	Contribution from Community Investment Fund	-	205,200		205,200
390	9	7240-9862-SECSY	Security System Improvements and Expansion	-	205,200		205,200
390	6	7240-6932-TECH	Contribution from Community Investment Fund	-	480,000		480,000
390	9	7240-9862-TECH	Information Technology Replacements	-	480,000		480,000
100	6	0000-6901	Fund Balance Appropriations	27,159,560	2,332,100		29,491,660
100	9	0000-9708	Contribution to Capital Project Fund	27,159,560	2,332,100	-	29,491,660
			Rowan-Cabarrus Community College Projects				-
380	6	0000-6902-UNAL	Contribution from Community Investment Fund	2,108,273	1,500,000		3,608,273
380	9	0000-9830-UNAL	Deferred Maintenance - Cabarrus County	2,108,273	1,500,000		3,608,273
380	9	1940-9501-DM27	Building and Ground Maintenance - DM	6,524,221	855,000		7,379,221
380	9	1952-9501-DM27	Building and Ground Maintenance - DM	6,906,450	870,000		7,776,450
380	9	2110-9501-DM27	Building and Ground Maintenance - DM	2,893,145	380,000		3,273,145
380	6	1940-6932-DM27	Contribution from CIF	3,200,000	855,000		4,055,000
380	6	1952-6932-DM27	Contribution from CIF	3,015,000	870,000		3,885,000
380	6	2110-6932-DM27	Contribution from CIF	1,400,000	380,000		1,780,000
			Annual DM Contribution from GF and CIF				
390	6	7210-6938-NEWES	2026B LOBs Financing	-	62,532,000	-	62,532,000

390	6	7210-6927-NEWES	2024B Financing	50,600,000	-	50,600,000	-
390	6	7210-6910-NEWES	Contribution from General Fund	1,765,000	-	-	1,765,000
390	6	7210-6932-NEWES	Contribution from Community Investment Fund	1,500,000	-	-	1,500,000
390	9	7210-9820-NEWES	Construction	50,600,000	8,390,000		58,990,000
390	9	7210-9607-NEWES	Architects	1,500,000	277,000	-	1,777,000
390	9	7210-9801-NEWES	Land Acquisition	1,765,000	-	-	1,765,000
390	9	7210-970118-NEWES	Contribution to Community Investment Fund	-	3,265,000		3,265,000
			New Elementary School				
390	6	7347-6938	2026B LOBs Financing	-	133,637,282.00	-	133,637,282.00
390	6	7347-6933	2020 Draw Proceeds	3,014,821.00	4,968.18	-	3,019,789.18
390	6	7347-6918-2020A	LOBs 2020	(0.35)	0.35		-
390	6	7347-6918-2022B	2022B Financing	4,260,000.00	-	-	4,260,000.00
390	6	7347-6910	Contribution from General Fund	5,129,821.00	-	-	5,129,821.00
390	6	7347-6932	Contribution from Community Investment Fund	38,969.00	-	-	38,969.00
390	9	7347-9606	Engineers	250,000.00	300,000.00	-	550,000.00
390	9	7347-9820	Construction	-	125,954,593.00		125,954,593.00
390	9	7347-9607	Architects	4,010,000.00	670,000.00	-	4,680,000.00
390	9	7347-9801	Land Acquisition	5,253,789.65	-	1,100.47	5,252,689.18
390	9	7347-970118	Contribution to Community Investment Fund	2,929,821.00	6,718,758.00		9,648,579.00
			New High School				

Budget Officer

- ☐ Approved
☐ Denied

Signature

County Manager

- ☐ Approved
☐ Denied

Signature

Board of Commissioners

- ☐ Approved
☐ Denied

Signature

Date

Date

Date

CABARRUS COUNTY COUNTY CAPITAL PROJECTS BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the construction and renovations of County Facilities. Details of the project are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

It is estimated that the following revenues will be available to complete capital projects as listed.

General Fund	\$22,751,278
Community Investment Fund	41,543,204
2022 LOBs	1,903,465
2024A LOBs	94,043,528
2024B LOBs	890,764
Future Debt	70,000,000
Grant Funds	35,000,000
Capital Reserve Fund	1,556,938
Capital Project Fund	547,342
Interest Earned	3,455,053
TOTAL REVENUES	271,691,571

- C. The following appropriations are made as listed.

Mental Health Facility	\$61,455,053
Other Improvements Unallocated	3,608,273
Enterprise Physical Security Project (ITS)	807,000
Frank Liske Park Softball Complex Utilities	410,000
Rob Wallace Park	1,433,504
Animal Shelter Expansion	1,375,000
Frank Liske Park Stormwater Project	570,803
Frank Liske Park Tennis Court	780,000
Frank Liske Park Second Driveway	9,375,000
Government Center Building Repair	2,535,000
Public Safety Training Center	70,000,000
Human Services Facility	64,250,000
Frank Liske Park Mini-Golf and Office (ADA)	1,100,000
Purchase Northwest Elementary School Land	1,765,000
Deferred Maintenance Projects	28,956,780

Construction Standards Renovations	2,000,000
Legal	2,772,297
Boardwalk at Vietnam Veterans Park	95,000
Fire Services Upgrades	370,000
Land Acquisition	2,384,547
Exterior Repairs	326,174
Fiber Infrastructure Project	790,619
Northeast Radio Tower Project	2,334,547
Frank Liske Park ADA Projects	1,450,000
County Park Playground Equipment Replacement	383,600
Camp Spencer Projects	526,998
Chiller Replacement at Sheriff's Admin Office	1,000,000
Contributions to Community Investment Fund	5,171,376
Infrastructure Asset Management Maintenance Building	3,100,000
Jain Annex Roof Replacement	415,000
County Wide ADA Project	150,000
TOTAL EXPENDITURES	\$271,691,571
 GRAND TOTAL – REVENUES	 \$271,691,571
GRAND TOTAL – EXPENDITURES	\$271,691,571

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
 1. Transfers amounts between objects of expenditure and revenues within a function without limitation.
 2. Transfer amounts up to \$500,000 between functions of the same fund.
 3. Transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 4. Enter and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 5. Award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 6. Execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
 7. Reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the Community Investment Fund or to other Capital Projects within the Capital Project Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 21 day of July 2026.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: _____
Chairperson

ATTEST:

Clerk to the Board

CABARRUS COUNTY SCHOOL CAPITAL PROJECTS BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the construction and renovations of School Facilities. Details of the project are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

It is estimated that the following revenues will be available to complete capital projects as listed.

Contribution from General Fund/CIF	\$ 107,078,052
Contribution from Capital Projects Fund	5,129,821
Debt Proceeds 2020 Draw / 2022 LOBs	3,019,789
Debt Proceeds 2022 Draw / 2024A LOBs	12,036,500
Debt Proceeds 2024B LOBS	119,930,802
Debt Proceeds 2026B LOBs	196,169,282
Future Debt	54,000,000
Lottery Funds – Repairs and Renovations	830,352
Contribution from Capital Reserve Fund	243,429
Interest	2,446,770
TOTAL REVENUES	\$500,884,797

- C. The following appropriations are made as listed.

CCS - New High School - Northwest	\$136,437,282
Deferred Maintenance Cabarrus County Schools	54,590,943
Deferred Maintenance Kannapolis City School	13,180,793
Deferred Maintenance Rowan Cabarrus Community College	5,870,000
CCS - Mary Frances Wall Renovations	14,740,000
CCS - Weddington Hills Elementary School HVAC	7,006,377
CCS - Concord High School HVAC	9,091,958
CCS - Opportunity School	11,731,149
CCS - Hickory Ridge High School Roof	1,882,464
CCS - Cox Mill Elementary School Roof	917,630
KCS - Fred L. Wilson Elementary School Addition	14,000,000
KCS - Forest Park Elementary School HVAC	7,203,000
RCCC - South Campus HVAC	6,150,500
CCS - Cabarrus Health Science Institution	1,981,000
CCS - Consulting – Project Process Review	30,000
CCS - Coltrane Webb STEM Elementary School	50,469,994
CCS - New Elementary School – Northwest	62,532,000
CCS - Concord High School Track Wall Repairs	191,509
RCCC – Renovation S201	7,900,000
RCCC – Workforce Innovation Center	52,922,000
Contribution to Community Investment Fund	19,699,498

KCS - Jackson Park Elementary School Renovations	1,040,000
KCS - AL Brown Addition	1,950,000
CCS - Charles Boger Roof Replacement	1,800,000
CCS – Cox Mill ES Roof Replacement	2,567,500
CCS – WR Odell Roof Replacement	1,800,000
CCS – Concord HS Park Lot Replacement	1,248,600
CCS – Northwest Middle Parking Lot Replacement	1,000,000
CCS – School Bus Cameras	850,000
CCS – Centra Cabarrus HS Parking Lot Repairs	864,000
KCS – McNight Kitchen and Sewer Upgrades	575,000
KCS – GW Carver Parking Lot Repave	750,000
KCS – Forest Park ES Parking Lot Repave	750,000
KCS – Campus Wide Energy Project	197,000
KCS – AL Brown HS ADA Upgrades	1,500,000
KCS – KPAC Roof Replacement	4,000,000
RCCC – S203 Roof Replacement	480,000
RCCC – South Campus Hardscape Emergent Repairs	43,200
RCCC – S202 Building Renovations	256,200
RCCC – Security System Improvements	205,200
RCCC – Technology Upgrades	480,000

TOTAL EXPENDITURES **\$500,884,797**

GRAND TOTAL – REVENUES **\$500,884,797**

GRAND TOTAL – EXPENDITURES **\$500,884,797**

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
 1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
 2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
 3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
 6. The Manager or designee may adjust debt financing from estimated projections to

actual funds received.

7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund, Community Investment Fund or other Capital Project Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 21 Day of July 2026.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: _____
Chairperson

ATTEST:

Clerk to the Board

Budget Revision/Amendment Request

Date: July 21, 2026

Amount: 170,000

Dept. Head: James Howden

Department: Small Project Fund

☐ Internal Transfer Within Department

☐ Transfer Between Departments/Funds

☒ Supplemental Request

This budget amendment is to budget for Board approval of deferred tax receipts being used by Soil and Water

Fund	Indicator	Department/ Object/ Project	Account Name (Description)	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
460	6	0000-6023	DEFERRED TAX COLLECTIONS	3,785,813	-	170,000	3,615,813
460	9	0000-9830	OTHER IMPROVEMENTS	679,260	-	170,000	509,260
460	6	3270-6023	DEFERRED TAX COLLECTIONS	807,000	170,000	-	977,000
460	9	3270-9698	SOIL AND WATER PROJECTS	680,000	170,000	-	850,000
			INCREASE REVENUES AND EXPENDITURES FOR SOIL AND WATER PROJECTS				

Budget Officer

County Manager

Board of Commissioners

☐ Approved
☐ Denied

☐ Approved
☐ Denied

☐ Approved
☐ Denied

Signature

Signature

Signature

Date

Date

Date

CABARRUS COUNTY SMALL PROJECTS CAPITAL PROJECT ORDINANCE

BE IT ORDAINED, by the Board of County Commissioners of the County of Cabarrus, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the purpose of accumulating and appropriating general fund revenues and federal and state grants funds received specifically for use by the appropriate Cabarrus County Department who has received the funds.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the guidelines as set forth by the federal and state government, Generally Accepted Accounting Principles (GAAP) and the budget contained herein.
- C. It is estimated that the following revenues will be available to complete capital projects as listed:

Board of Elections Department	
Interest on Investments	\$ 34,195
Contribution from General Fund	61,484
Contribution from Capital Reserve	150,000
	\$ 245,679
Register of Deeds Department:	
Register of Deeds Fees	\$2,685,264
Interest on Investments	148,355
Contribution from General Fund	77,505
	\$2,911,124
Veterans Services	
GBCVO Grant	\$38,289
Community Development	
Contribution from General Fund	\$54,901
Duke Power Rebate	140,852
	\$195,753
Cabarrus Visitors Bureau Athletic Fund	\$717,092
Soil and Water Department:	
Deferred Tax Collections	\$1,255,101
Interest on Investments	1,693
Contributions and Private Donations	2,898
Contribution from General fund	86,146
EEP Contract	3,225
ADFP Grant	54,000
Drill Program Fees	25,765
Easement	275,396
Suther Farm Project	780,000
StRAP	258,798
Hill Farm Project	99,000
Stewardship Fund	56,971
AGZ Grant	413,477
WILLGrant	442,348
CWEEK	1,500
	\$3,756,318
Educational Farming	\$807,000

Local Agricultural Preservation Projects:	
Contribution from General Fund	\$13,801
Deferred Farm Tax Collections	3,710,868
Deferred Farm Tax Interest	920,162
Lease	51,113
Interest on Investments	373,109
	<u>\$5,069,053</u>

TOTAL REVENUES **\$13,740,308**

D. The following appropriations are made as listed:

Board of Elections Department:	
Board of Elections Equipment and Furniture	\$ 245,679

Register of Deeds Department:	
Register of Deeds Automation & Preservation	\$ 2,911,124

Community Development	
Duke Rebate Projects	\$195,753

Cabarrus Visitors Bureau Athletic Funds	\$717,092
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Soil and Water Department:	
Other Improvement Projects	\$2,203,163
EEP Contract	3,225
ADFP Conservation Easement	54,000
Drill Repair & Maintenance	25,765
Suther Farm Project	780,000
StRAP	258,798
Hill Farm Project	99,000
Easement	275,396
Stewardship	56,971
	<u>\$3,756,318</u>

Veterans Services	\$38,289
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Educational Farming	
Educational Farming (Lomax)	\$ 807,000

Local Agricultural Preservation Projects:	
Other Improvement Projects	<u>\$5,069,053</u>

TOTAL EXPENDITURES **\$13,740,308**

GRAND TOTAL – REVENUES	\$13,740,308
GRAND TOTAL – EXPENDITURES	\$13,740,308

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:
 - 1. The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
 - 2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
 - 3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
 - 4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 - 5. The County Manager may enter into and execute change orders or amendments to County construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 - 6. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 - 7. The County Manager may execute contracts with outside agencies to properly document budgeted appropriation to such agencies where G.S. 153 A-248(b), 259. 449 and any similar statutes require such contracts.
 - 8. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129 (a).

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Projects Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the Governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project Ordinance associated with the project is closed.

Adopted this 21 day of July 2026.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: _____
Chairperson

ATTEST:

Clerk to the Board

FY27 Capital Improvement (CIP) Pay-As-You-Go (PAYGO) Deferred Maintenance (DM)

Project Name	FY27
ADA Transition Plan	150,000
Cabarrus County Frank Liske Park 2nd Entrance	2,000,000
IAM Grounds Maintenance Building	3,100,000
Jail Annex Roof replacement	415,000
Parks - Playground Replacements/Renovations	180,000
Animal Shelter Design and Engineering	1,100,000
Annual Deferred Maintenance	3,605,000
	10,550,000
RCCC- Deferred Maintenance	867,500
RCCC- Building S203 Roof Replacement	480,000
RCCC- South Campus Hardscape Emergent Repair	43,200
RCCC- S202 Renovation Completion	256,200
RCCC- Security Systems Emergent Improvements and Expansion	205,200
RCCC- Information Systems Technology Replacements	480,000
Annual Deferred Maintenance	100,000
	2,432,100
CCS- Deferred Maintenance	1,197,460
CCS- Charles Boger School Roof Replacement	1,800,000
CCS- Cox Mill High School Roof Replacement	2,567,500
CCS- WR Odell Primary Roof Replacement	1,800,000
CCS- Concord High Parking and Drive Replacement (partially funded in FY 26)	1,248,600
CCS- Parking and Drive Replacement at NW Middle	1,000,000
CCS- School Bus Cameras	850,000
CCS- Central Cabarrus High School Parking and Drive Replacement (partially funded in FY 26)	864,000
Annual Deferred Maintenance	1,020,000
	12,347,560
KCS- Deferred Maintenance	1,044,000
KCS-McKnight Sewer Replacement/Kitchen Upgrade	575,000
KCS- Activity Bus (partially funded in FY 26)	71,000
KCS-GW Carver/Career Center repaving	750,000
KCS- Forest Park Elementary repaving	750,000
KCS - Energy Savings Project Annual Payment	197,000
KCS- AL Brown ADA Accessibility Baseball/Band Room/Chorus Room	1,500,000
KCS- KPAC Roof Replacement	4,000,000
Annual Deferred Maintenance	100,000
	8,987,000
TOTAL PROJECTS	34,316,660
Prime Farmland Soil and Water Conservation Easement	170,000

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Sheriff's Office - Acceptance of Grant Funds from Cannon Foundation for the Land Search Utility Vehicle Replacement

BRIEF SUMMARY:

The Cabarrus County Sheriff's Office is requesting approval to accept grant funds from the Cannon Foundation to replace an aging utility vehicle and required equipment used by the Special Vehicle Response Team that responds to missing persons and search operations, large scale community events and disaster response (such as Hurricane Helene). The funds will also be used to replace the trailer used to transport the utility vehicles to the incidents. There is a required \$5,000 match that we plan to fund through our NC Substance Control Tax account. We are requesting approval of acceptance of these funds as well as the attached Budget Amendment.

REQUESTED ACTION:

Recommended Motion:

Motion to accept the grant and the associated budget amendment.

SUBMITTED BY:

Tessa D Burchett, Chief Deputy

BUDGET AMENDMENT REQUIRED:

Yes

ATTACHMENTS:

1. Letter
2. Grant Agreement
3. Budget Amendment

Organization Information

Organization: Cabarrus County Sheriff's Office

Primary Contact: Barrett Elwood

Title: Captain

Address: Post Office Box 525

Concord, NC, 28026-0525

Phone: 704-920-3000

Organization Background: The Cabarrus County Sheriff's Office is a full-service law enforcement agency that provides quality services to the citizens of Cabarrus County. The Sheriff's Office handles numerous duties in the community to include Patrol, Civil/Records, Detention, Courthouse Security, Government Security, Animal Control/Animal Shelter, School Resource, Criminal Investigations, Communications/911, Crime Reduction and numerous specialty teams. The Specialty Teams include Special Response, Special Vehicle Response/Search, Drone, Honor Guard, Bomb, K-9, and the Crisis Negotiation Unit.

Mission Statement: The Cabarrus County Sheriff's Office is committed to protecting all people's lives, property, and rights. The Sheriff's Office is dedicated to maintaining order and enforcing the law impartially. We provide quality law enforcement services in partnership with other community members.

Affiliations: The Cabarrus County Sheriff's Office has numerous affiliations to include, the NC Sheriff's Standards, NC Criminal Justice Training, NC Sheriff's Association, and Regional and State-wide Response Teams. This particular grant will be for the SVR Team. The SVR Team is connected to the statewide search and rescue group through North Carolina Emergency Management, and also numerous Fire and EMS groups with the land search element.

Community Collaborators: SVR has assisted with search and rescue missions all over the state of North Carolina. Just within the past year, we have assisted Concord Police, Albemarle Police, Buncombe County Sheriff's Office, Stanly County Sheriff's Office and Rowan County Sheriff's Office. The Special Vehicle Response team is the lead group for any and all land searches in Cabarrus County. They have had special training in located endangered populations and dangerous persons.

Services: We started the Special Vehicle Response Team in 2009/2010 with the assistance of the Cannon Foundation. We started the Team with 2 ATVs through the Cannon Foundation Grant. In 2012 we added a UTV (Side-by-side). SVR added another side-by-side in 2020 and then we added 2 more 4 wheelers through the county budget process last year. This brings our fleet of vehicles to 4 ATVs and 2 UTVs. This team specializes in search and rescue, missing person

Primary Contact

**Primary
Contact:**

Barrett

Elwood

Title: C

aptain

Addres

s: Post

Office

Box

525

Concor

d, NC,

28026-

0525

Phone:

704-92

0-3000

Email:

BAElwo

od@ca

barrusc

ounty.us

searches, and special events coverage. The team has 12 members, not counting me.

Inquiry Form

EIN Number

566000281

Is this organization a church?

Total Project Cost or Outstanding Debt Balance

This amount is the overall budget for the project/program/activity.

\$50,000.00

Have you received quotes for the project?

Other

Has the project already started?

No

Date Contacted

Cannon Foundation Grant:

Cabarrus County Sheriff's Office

* Organization Legal Name: Cabarrus County Sheriff's Office

Business Phone:

704-920-3000

Website:

<https://www.cabarruslaw.us/Home>

* Mailing Address:

Post Office Box 525

Concord

United States

North Carolina

* Mailing Zip Code:

28026-0525

Administration

Parent Company:

Non-Profit Organization

Doing Business As

* EIN Number

566000281

Parent Organization

000000000000000AAA

NC: Cabarrus

Physical Address

30 Corban Ave SE

Physical City

Concord

NC

28025

* Services/Community Outreach

List of programs and services provided with numbers served on a repeat or regular basis for the past three (3) years by year.

We started the Special Vehicle Response Team in 2009/2010 with the assistance of the Cannon Foundation. We started the Team with 2 ATVs through the Cannon Foundation Grant. In 2012 we added a UTV (Side-by-side). SVR added another side-by-side in 2020 and then we added 2 more 4 wheelers through the county budget process last year. This brings our fleet of vehicles to 4 ATVs and 2 UTVs. This team specializes in search and rescue, missing person searches, and special events coverage. The team has 12 members, not counting me.

* Geographical Area Served

This grant will be utilized in Cabarrus County as needed in county, and as a statewide deployable resource.

* Community Collaborations

SVR has assisted with search and rescue missions all over the state of North Carolina. Just within the past year, we have assisted Concord Police, Albemarle Police, Buncombe County Sheriff's Office, Stanly County Sheriff's Office and Rowan County Sheriff's Office. The Special Vehicle Response team is the lead group for all land searches in Cabarrus County. They have had special training in locating endangered populations and dangerous people.

* Affiliations

List primary national/regional/state-wide groups that your organization is affiliated with, accredited by and/or licensed by. If this request is for a church, please include the denominational affiliation.

The Cabarrus County Sheriff's Office has numerous affiliations to include, the NC Sheriff's Standards, NC Criminal Justice Training, NC Sheriff's Association, and Regional and State-wide Response Teams. This grant will be for the SVR Team. The SVR Team is connected to the statewide search and rescue group through North Carolina Emergency Management, and numerous Fire and EMS groups with the land search element.

* Mission Statement

The Cabarrus County Sheriff's Office is committed to protecting all people's lives, property, and rights. The Sheriff's Office is dedicated to maintaining order and enforcing the law impartially. We provide quality law enforcement services in partnership with other community members.

* Background

Describe the history of the organization.

The Cabarrus County Sheriff's Office is a full-service law enforcement agency that provides quality services to the citizens of Cabarrus County. The Sheriff's Office handles numerous duties in the community to include Patrol, Civil/Records, Detention, Courthouse Security, Government Security, Animal Control/Animal Shelter, School Resource, Criminal Investigations, Communications/911, Crime Reduction and numerous specialty teams. The Specialty Teams include Special Response, Special Vehicle Response/Search, Drone, Honor Guard, Bomb, K-9, and the Crisis Negotiation Unit.



GRANT AGREEMENT BY AND BETWEEN
The Cannon Foundation
AND
Cabarrus County Sheriff's Office

THIS GRANT AGREEMENT (the "Agreement") is made and entered into on 2026-06-09, by and between The Cannon Foundation (the "Foundation") and Cabarrus County Sheriff's Office (the "Recipient").

WITNESSETH:

- A. The Recipient is a not-for-profit corporation organized and existing under the laws of the State of North Carolina and is recognized as tax exempt by the Internal Revenue Service pursuant to Sections 501(c)(3), 509(a) and 170(b)(1)(A) of the Internal Revenue Code of 1986, as amended (the "Code").
- B. The Recipient is awarded a grant from the Foundation in the amount of \$45,000.00 (the "Grant") to support the Land Search Utility Vehicle Replacement (the "Project").
- C. The Foundation desires to make the Grant to Recipient to be used to support the Project.
- D. The Recipient desires to affirm that it is prepared to begin the Project immediately upon receipt of the Grant and to agree to the terms of the Grant as described in this Agreement.

NOW, THEREFORE, for and in consideration of the above recitals and the mutual covenants herein contained, the receipt of which is acknowledged, the parties agree as follows:

I. THE GRANT

- 1. Recipient affirms that it is ready to begin the Project immediately upon receipt of the Grant.
- 2. The Foundation agrees to disburse the Grant to Recipient within 30 days upon receipt of this signed Agreement.
- 3. The Recipient shall provide annual reports on the use of the Grant and the status of the Project to the Foundation. The annual reports shall include the balance of the Grant, an itemization of expenditures made from the Grant, an update on the status and success

**THE
CANNON
FOUNDATION**

of the Project, and any other information the Foundation shall request. The annual report shall be due to the Foundation annually on the anniversary of the distribution of the Grant to the Recipient. Within thirty days of the use of all funds constituting the Grant, the Recipient shall provide a final report to the Foundation detailing the information required in an annual report. The Foundation may modify this reporting requirement at any time in a written instrument delivered to the Recipient that shall become a part of this Agreement and a copy of which shall be kept with this Agreement.

4. The Recipient shall use the Grant exclusively for charitable purposes described in Sections 501(c)(3) and 170(b)(1)(A) of the Code and as described in this Article.

II. RECOGNITION

In the event that the Recipient wishes to recognize the Foundation or the Grant in any publications, press releases, announcements or otherwise, the Recipient must receive prior written approval from the Foundation. All advertising, publication, display or other use of the Foundation's name shall be in good taste and shall not violate community standards so as not to damage the reputation of any party.

III. UNFORESEEABLE CIRCUMSTANCES AND TERMINATION

1. In the unlikely event that, at some future time, it becomes impossible for the Grant to serve the specific purpose for which it was made, the Recipient shall return to the Foundation any portion of the Grant previously received from the Foundation but not yet expended in support of the purpose of the Grant.
2. This Agreement shall terminate upon the earlier to occur of (i) the Foundation's decision, in its absolute discretion, to terminate the Agreement, (ii) the mutual agreement of the parties, or (iii) the Recipient's failure to provide annual reports as provided in this Agreement. Upon termination of the Agreement, the Recipient shall return to the Foundation any portion of the Grant previously received from the Foundation but not yet expended in support of the purpose of the Grant.

IV. TAX STATUS

The Recipient affirms it is recognized as tax exempt by the Internal Revenue Service pursuant to Section 501(c)(3), 509(a) and 170(b)(1)(A) of the Code. The Recipient shall notify the Foundation of any change in its tax status or if its tax status is under audit or being reviewed by the Internal



Revenue Service for tax years before the award of the Grant or during any period that Grant funds are being expended.

V. MISCELLANEOUS

1. Jurisdiction. This Agreement is executed in and shall be governed by the laws of the state of North Carolina.
2. Amendment. This Agreement may be amended at any time upon written agreement signed by all parties.
3. Non-Waiver. The failure by any party at any time to require performance by another party of any provision hereof shall not affect in any way the right to require such performance at a later time nor shall the waiver by such party of a breach of any provision hereof be taken or be held to be a waiver of such provision.
4. Entire Agreement. This Agreement represents the entire agreement of the parties with respect to the Grant. This Agreement supersedes and replaces all prior and contemporaneous agreements and understandings of the parties with respect to the Grant. Terms and conditions on any order, invoice or other notification are not binding. If any part of this Agreement is held invalid, void, or unenforceable by a court of competent jurisdiction, the remainder will not be affected, and will continue in full force and effect to the fullest extent permitted by law.
5. Assignment. This Agreement is binding on the parties and their successors and permitted assigns. No party may assign any of its rights or delegate any of its duties or obligations under this Agreement without the other parties' consent. Any attempted assignment or delegation of any rights, duties, or obligations in violation of this section will be invalid and without effect.
6. Counterparts and Electronic Signatures. This Agreement may be executed in one or more counterparts, each of which may be deemed an original, but all of which constitute one and the same document. For purposes of executing this Agreement, a document signed and transmitted by DocuSign, digital signature, facsimile machine, electronic mail, or any other electronic means shall be treated as an original document. The signature of any party thereon, for purposes hereof, shall be considered as an original signature, and the document transmitted shall be considered to have the same binding effect as an original signature or an original document.
7. Authority. Each individual signing below acknowledges and affirms that he or she has the authority to execute this Agreement and that the party on whose behalf the

THE
CANNON
FOUNDATION

individual signs also has the authority to fulfill the terms of this Agreement.

8. Relationship between the Parties. This Agreement does not create or evidence a partnership, joint venture, or any other fiduciary relationship between the parties. The parties are independent, and each has sole authority and control of the manner of, and is responsible for, its performance of this Agreement.
9. No Goods or Services. The Recipient has not provided any goods or services of value to the Foundation in order for the Foundation to make the Grant.
10. Notices and Designee. All notices, demands and other communications among the parties required hereunder shall be in writing and deemed given upon personal delivery, or if sent by recognized express carrier, to the respective addresses as set forth below. The Foundation and the Recipient may specify another address from the one set forth below by notice to the other as provided herein. Each party agrees to provide (by notice to the other party from time to time) a single person designated to act as the point of contact for the other party in the administration of this Agreement throughout the Term. Each party agrees to work with the other in the event of a change in management to assure continuous efforts to work cooperatively to fulfill such party's obligations under this Agreement.

If to the Foundation: The Cannon Foundation, Inc.

P.O. Box 548
Concord, NC 28026

If to the Recipient: Cabarrus County Sheriff's Office.

Post Office Box 525
Concord, NC 28026-0525

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed on the day and year first written above.

THE CANNON FOUNDATION, INC.

Cabarrus County Sheriff's Office

By:

Name: Suzanne Philemon

Title: Executive Director

By: DocuSigned by:
Van Shaw
F974DF392C16408...
Name:

Van W. Shaw

Title:

sheriff

**THE
CANNON
FOUNDATION**

Budget Revision/Amendment Request

Date: 7/21/2026

Amount: 50,000.00

Dept. Head: Sheriff Van Shaw

Department: 2110-Sheriff's Office

☐ Internal Transfer Within Department

☒ Transfer Between Departments/Funds

☐ Supplemental Request

Purpose: The Sheriff's Office has received a grant from the Cannon Foundation to purchase a side by side utility vehicle and a trailer to replace aging equipment for the Special Vehicle Response Team (land search team). The grant will be for \$45,000 and will include a \$5,000 in matching funds from our NC Control Substance Tax Expense fund.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
461	9	2112-9838	NC Control Substance Tax Expen	179,369.49	-	5,000.00	174,369.49
461	9	2112-9704	Contribution to General Fund	-	5,000.00	-	5,000.00
001	6	2110-6915	Contribution from Special Rev	-	5,000.00		5,000.00
001	6	2110-639999	One Time Grants Other	-	45,000.00		45,000.00
001	9	2110-9863	Motor Vehicles	1,821,053.54	50,000.00		1,871,053.54

Finance Director

☐ Approved
☐ Denied

Signature

Date

Budget Officer

☐ Approved
☐ Denied

Signature

Date

County Manager

☐ Approved
☐ Denied

Signature

Date

Board of Commissioners

☐ Approved
☐ Denied

Signature

Date

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Tax Administration - Tax Collector's Annual Settlement and Order Authorizing Collection of FY 2027 Taxes

BRIEF SUMMARY:

The Tax Collector is required by NCGS 105-373 to give an annual settlement on current and delinquent taxes owed to the governing body for review and approval. The settlement report for FY 2026 is attached. This report contains the real and personal taxes that remain unpaid for the fiscal year. These lists are recharged to the Tax Collector for collection. Also attached is the Order to Collect, defined by NCGS 105-321, to be executed by the Chair of the Board of County Commissioners authorizing the Tax Collector to collect all FY 2027 property taxes.

REQUESTED ACTION:

Recommended Motion:

Motion to accept the Tax Collector's annual settlement report and approve the Order to Collect in accordance with NCGS 105-321.

SUBMITTED BY:

Michael D Thrift, Tax Administrator

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Outstanding Real, Personal and DMV Bills
2. Tax Levy
3. Order to Collect

CABARRUS COUNTY
OUTSTANDING REAL, PERSONAL AND DMV BILLS
TAX YEAR 2025
At June 30, 2026 ***Estimated 6-24-2026

Name	REAL & PERSONAL		DMV		Total Outstanding
	Ad Valorem	Penalties	Ad Valorem	2025 Tax Bills	
County & Municipalities:					
Cabarrus County	\$ 2,432,271	\$ 18,650	\$ -	\$ 2,450,921	
City of Kannapolis	\$ 575,627	\$ 3,220	\$ -	\$ 578,847	
Town of Mt Pleasant	\$ 12,262	\$ 51	\$ -	\$ 12,313	
Town of Midland	\$ 45,490	\$ 125	\$ -	\$ 45,615	
City of Locust	\$ 613	\$ 5	\$ -	\$ 618	
City of Concord	\$ 745,389	\$ 7,123	\$ -	\$ 752,512	
Town of Harrisburg	\$ 82,708	\$ 628	\$ -	\$ 83,336	
Fire Districts:					
Kannapolis Rural	\$ 10,805	\$ 9	\$ -	10,814	
Jackson Park	\$ 1,737	\$ 44	\$ -	\$ 1,781	
Cold Water	\$ 6,366	\$ 12	\$ -	6,377	
Allen	\$ 19,122	\$ 313	\$ -	\$ 19,435	
Midland	\$ 6,502	\$ 65	\$ -	6,567	
Harrisburg (Outside)	\$ 19,267	\$ 47	\$ -	\$ 19,313	
Rimer	\$ 6,999	\$ 41	\$ -	7,041	
Mt Mitchell	\$ 5,521	\$ 24	\$ -	\$ 5,545	
Odell	\$ 8,431	\$ 33	\$ -	8,465	
Georgeville	\$ 7,961	\$ 17	\$ -	\$ 7,978	
Flowes Store	\$ 7,014	\$ 18	\$ -	7,032	
Northeast	\$ 3,388	\$ 9	\$ -	\$ 3,397	
Mt Pleasant	\$ 10,594	\$ 58	\$ -	10,652	
Gold Hill	\$ 2,008	\$ 5	\$ -	\$ 2,013	
Richfield	\$ 286	\$ 4	\$ -	289	
Harrisburg (Inside)	\$ -	\$ -	\$ -	\$ -	
Concord Rural	\$ 510	\$ 5	\$ -	515	
Totals	\$ 4,010,869	\$ 30,507	\$ -	\$ 4,041,376	

CABARRUS COUNTY
OUTSTANDING REAL, PERSONAL AND DMV BILLS
TAX YEAR 2025
At June 30, 2026

Name	REAL & PERSONAL		DMV		Total Outstanding 2025 Tax Bills			
	Ad Valorem	Penalties	Ad Valorem					
County & Municipalities:								
Cabarrus County	\$	1,999,657	\$	32,425	\$	-	\$	2,032,082
City of Kannapolis	\$	436,565	\$	6,816	\$	-	\$	443,381
Town of Mt Pleasant	\$	15,260	\$	85	\$	-	\$	15,345
Town of Midland	\$	20,212	\$	113	\$	-	\$	20,325
City of Locust	\$	625	\$	40	\$	-	\$	665
City of Concord	\$	600,262	\$	10,623	\$	-	\$	610,885
Town of Harrisburg	\$	71,509	\$	3,086	\$	-	\$	74,595
Fire Districts:								
Kannapolis Rural	\$	9,452	\$	12	\$	-		9,464
Jackson Park	\$	1,748	\$	31	\$	-	\$	1,779
Cold Water	\$	6,454	\$	8	\$	-		6,462
Allen	\$	15,437	\$	207	\$	-	\$	15,644
Midland	\$	6,764	\$	102	\$	-		6,866
Harrisburg (Outside)	\$	15,459	\$	89	\$	-	\$	15,548
Rimer	\$	4,697	\$	23	\$	-		4,720
Mt Mitchell	\$	5,264	\$	13	\$	-	\$	5,277
Odell	\$	10,585	\$	29	\$	-		10,614
Georgeville	\$	3,938	\$	13	\$	-	\$	3,951
Flowes Store	\$	5,148	\$	13	\$	-		5,161
Northeast	\$	2,604	\$	61	\$	-	\$	2,665
Mt Pleasant	\$	14,233	\$	88	\$	-		14,321
Gold Hill	\$	1,260	\$	4	\$	-	\$	1,264
Richfield	\$	189	\$	3	\$	-		192
Harrisburg (Inside)	\$	-	\$	-	\$	-	\$	-
Concord Rural	\$	433	\$	7	\$	-		440
Totals	\$	3,247,755	\$	53,891	\$	-	\$	3,301,646

ORDER OF THE BOARD OF COUNTY COMMISSIONERS

IN ACCORDANCE WITH N.C.G.S. 105-321

To: M David Thrift
Tax Administrator, Cabarrus County

You are hereby authorized, empowered, and commanded to collect the 2026 property taxes filed in the office of the Cabarrus County Tax Assessor, and in the receipts herewith delivered to you, in the amounts and from the taxpayers likewise set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Cabarrus, and this order shall be a full and sufficient authority to direct, require and enable you to levy on and sell any real or personal property of such taxpayer, for and on account thereof, in accordance with the law.

Witness my hand and official seal, this 21st day of July 2026.

Laura Lindsey, Chair
Cabarrus County Board of Commissioners

Attest:

Ariadne Olvera, Clerk to the Board

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CONSENT AGENDA

SUBJECT:

Tax Administration - Refund and Release Reports – June 2026

BRIEF SUMMARY:

The Release Report contains taxpayers' names, bill numbers, valuations, tax amounts, along with the justifications for releasing the valuation/tax amounts for outstanding levies in accordance with N.C.G.S. 105-381. The Refund Report is a summary sheet which lists data from each refund request form, along with the justification for the refunds to the taxpayers in accordance with N.C.G.S. 105-381. Note: Due to the transition of motor vehicles onto the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases will begin to be displayed on the new report generated by NCVTS.

REQUESTED ACTION:

Recommended Motion:

Motion to approve the June 2026 Refund and Release Reports as submitted, including the NCVTS Refund Report, and grant authority to the Tax Collector to process the refunds and releases.

SUBMITTED BY:

Michael D Thrift, Tax Administrator

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Release Refund Summary
2. Release Refund Detail
3. NCVTS Report

Summary of Releases and Refunds for the Month Of June 2026

RELEASES FOR THE MONTH OF: JUNE 2026

\$4,436.63

BREAKDOWN OF RELEASES:

COUNTY	\$2,584.23
CITY OF CONCORD	\$1,410.50
CITY OF KANNAPOLIS	\$0.00
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
CITY OF CONCORD DOWNTOWN	\$0.00
TOWN OF HARRISBURG	\$438.40
TOWN OF MIDLAND	\$0.00
TOWN OF MT. PLEASANT	\$0.00
TOWN OF HUNTERSVILLE	\$0.00
ALLEN F/D	\$0.00
COLD WATER F/D	\$0.00
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$0.00
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$3.50
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$0.00
MT MITCHELL F/D	\$0.00
MT PLEASANT F/D	\$0.00
NORTHEAST F/D	\$0.00
ODELL F/D	\$0.00
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

REFUNDS FOR THE MONTH OF: JUNE 2026

\$0.00

BREAKDOWN OF REFUNDS:

COUNTY	\$0.00
CITY OF CONCORD	\$0.00
CITY OF KANNAPOLIS	\$0.00
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
CITY OF CONCORD DOWNTOWN	\$0.00
TOWN OF HARRISBURG	\$0.00
TOWN OF MIDLAND	\$0.00
TOWN OF MT. PLEASANT	\$0.00
ALLEN F/D	\$0.00
COLD WATER F/D	\$0.00
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$0.00
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$0.00
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$0.00
MT. MITCHELL F/D	\$0.00
MT. PLEASANT F/D	\$0.00
NORTHEAST F/D	\$0.00
ODELL F/D	\$0.00
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

JUNE 2026 RELEASE REPORT

Name	Bill#	Reason	District	Amount
AUTEN JOHNSIE H	2017-14467	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	18.20
AUTEN JOHNSIE H	2017-14467	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	12.48
AUTEN JOHNSIE H	2016-14333	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	18.20
AUTEN JOHNSIE H	2016-14333	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	12.48
AUTEN JOHNSIE H	2018-14563	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	18.72
AUTEN JOHNSIE H	2018-14563	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	12.48
AUTEN JOHNSIE H	2020-14917	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	29.60
AUTEN JOHNSIE H	2020-14917	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	19.20
AUTEN JOHNSIE H	2019-14758	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	19.24
AUTEN JOHNSIE H	2019-14758	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	12.48
AUTEN JOHNSIE H	2021-15037	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	29.60
AUTEN JOHNSIE H	2021-15037	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	19.20
AUTEN JOHNSIE H	2022-15177	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	29.60
AUTEN JOHNSIE H	2022-15177	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	19.20
AUTEN JOHNSIE H	2023-15202	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	29.60
AUTEN JOHNSIE H	2023-15202	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	19.20
AUTEN JOHNSIE H	2024-15318	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	64.51
AUTEN JOHNSIE H	2024-15318	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	47.04
AUTEN JOHNSIE H	2025-15530	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	CI02ADVL TAX	47.04
AUTEN JOHNSIE H	2025-15530	105381 MISSED TRANSFER OF OWNERSHIP PER DEED 5277/135	C ADVLTAX	64.51
BUCKWELL JIMMY RAY	2026-368	incorrect tax jurisdiction used	C ADVLTAX	55.73
BUCKWELL JIMMY RAY	2026-368	incorrect tax jurisdiction used	CI02ADVL TAX	40.63
BUCKWELL JIMMY RAY	2026-503996	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	55.73
BUCKWELL JIMMY RAY	2026-503996	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02ADVL TAX	40.63
CARINCI ANTHONY DAVID	2026-504211	PROPERTY SOLD; 105-381	C ADVLTAX	195.04
CARINCI ANTHONY DAVID	2026-504211	PROPERTY SOLD; 105-381	CI02ADVL TAX	142.22
CLARK KENYETTA LATRICE	2025-505096	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVLTAX	23.39
CLARK KENYETTA LATRICE	2025-505096	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02ADVL TAX	17.05
CORONIS LINDSAY NICHOLE	2025-736	105-381: PROPERTY SOLD	C ADVLTAX	83.84
CORONIS LINDSAY NICHOLE	2025-736	105-381: PROPERTY SOLD	C PEN FEE	8.38
CORONIS LINDSAY NICHOLE	2025-736	105-381: PROPERTY SOLD	CI02ADVL TAX	61.13
CORONIS LINDSAY NICHOLE	2025-736	105-381: PROPERTY SOLD	CI02PEN FEE	6.11
GREENE BETTIE R - TRUSTEE	2026-330	PER G.S. 105-296(j), PROPERTY DISQUALIFIED FOR NON-COMPLIANCE. PROPERTY RE-INSTATED INTO PRESENT USE .	C ADVLTAX	4329.96
GREENE BETTIE R - TRUSTEE	2026-331	PER G.S. 105-296(j), PROPERTY DISQUALIFIED FOR NON-COMPLIANCE. PROPERTY RE-INSTATED INTO PRESENT USE .	C ADVLTAX	4329.96
GREENE BETTIE R - TRUSTEE	2026-331	PER G.S. 105-296(j), PROPERTY DISQUALIFIED FOR NON-COMPLIANCE. PROPERTY RE-INSTATED INTO PRESENT USE .	FR05ADVL TAX	751.73
GREENE BETTIE R - TRUSTEE	2026-330	PER G.S. 105-296(j), PROPERTY DISQUALIFIED FOR NON-COMPLIANCE. PROPERTY RE-INSTATED INTO PRESENT USE .	FR05ADVL TAX	751.73
GREENE BETTIE R - TRUSTEE	2026-329	PER G.S. 105-296(j), PROPERTY DISQUALIFIED FOR NON-COMPLIANCE. PROPERTY RE-INSTATED INTO PRESENT USE .	C ADVLTAX	3256.96
GREENE BETTIE R - TRUSTEE	2026-329	PER G.S. 105-296(j), PROPERTY DISQUALIFIED FOR NON-COMPLIANCE. PROPERTY RE-INSTATED INTO PRESENT USE .	FR05ADVL TAX	440.13
JAECKSCH VALERIE JEANNE	2023-501852	105381 TAX JURISDICTION	C ADVLTAX	13.69
JAECKSCH VALERIE JEANNE	2023-501852	105381 TAX JURISDICTION	CI02ADVL TAX	8.88
Main St. Salon & Beauty Bar	2025-1343	OTHER 105381	C ADVLTAX	68.89

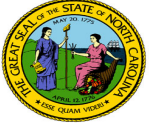
Main St. Salon & Beauty Bar	2025-1343	OTHER 105381	C PEN FEE	6.89
Main St. Salon & Beauty Bar	2025-1343	OTHER 105381	CI01ADVL TAX	49.04
Main St. Salon & Beauty Bar	2025-1343	OTHER 105381	CI01PEN FEE	4.90
PHILIPPART OLIVIA CATHERINE	2026-500733	TAX JURISDICTION 105381.	C ADVL TAX	455.01
PHILIPPART OLIVIA CATHERINE	2026-500733	TAX JURISDICTION 105381.	CI02ADVL TAX	331.78
SHERPA GELU	2026-503465	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVL TAX	227.48
SHERPA GELU	2026-503465	TAX CODE/JURISDICTION CORRECTION; 105-381	CI01ADVL TAX	161.92
SHERPA GELU	2026-503634	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVL TAX	312.64
SHERPA GELU	2026-503634	TAX CODE/JURISDICTION CORRECTION; 105-381	CI01ADVL TAX	222.54
SINGH MANU	2026-503985	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVL TAX	577.50
SINGH MANU	2026-503985	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02ADVL TAX	421.09
TSYUPAL YANA PETRIVNA	2025-503388	TAX CODE/JURISDICTION CORRECTION; 105-381	C ADVL TAX	164.81
TSYUPAL YANA PETRIVNA	2025-503388	TAX CODE/JURISDICTION CORRECTION; 105-381	CI02ADVL TAX	120.18
WALKER ROBERT L	2025-115125	TAX JURISDICTION 105381	C ADVL TAX	149.36
WALKER ROBERT L	2025-115125	TAX JURISDICTION 105381	C PEN FEE	14.93
WALKER ROBERT L	2025-115125	TAX JURISDICTION 105381	FR11ADVL TAX	15.30
WALKER ROBERT L	2025-115125	TAX JURISDICTION 105381	FR11PEN FEE	1.53
WATSON REBECCA CALLAHAN	2025-116020	PROPERTY SOLD; 105-381	C ADVL TAX	12.21
WATSON REBECCA CALLAHAN	2025-116020	PROPERTY SOLD; 105-381	FR07ADVL TAX	3.18
WATSON REBECCA CALLAHAN	2025-116020	PROPERTY SOLD; 105-381	C PEN FEE	1.22
WATSON REBECCA CALLAHAN	2025-116020	PROPERTY SOLD; 105-381	FR07PEN FEE	0.32



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
AIRHEART, JOSH WORTH	AIRHEART, JOSH WORTH	AIRHEART, TAMARA SHUE	2989 OLD	SALISBURY-CONCORD RD	CONCORD, NC 28025	Proration	0084095441	LCJ4473	PENDING	249117676	Refund Generated due to proration on Bill #0084095441-2024-2024-0000-00	Vehicle Sold	6/10/2026		C ADVL	TAX	(\$2.59)	\$0.00	(\$2.59)	
															FR03ADVL	TAX	(\$0.36)	\$0.00	(\$0.36)	
																			\$2.95	
ANAGUNTA, SRINATH REDDY	ANAGUNTA, SRINATH REDDY		9662 WHITE CHAPEL DR NW		CONCORD, NC 28027	Proration	0081681184	JJJ1879	PENDING	375058401	Refund Generated due to proration on Bill #0081681184-2025-2025-0000-00	Vehicle Sold	6/26/2026		C ADVL	TAX	(\$64.86)	\$0.00	(\$64.86)	
																CI02ADVL	TAX	(\$47.29)	\$0.00	(\$47.29)
																CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$112.15	
BAILEY, MELISSA NOEL	BAILEY, MELISSA NOEL		6570 MOUNT PLEASANT RD S		CONCORD, NC 28025	Adjustment < \$100	0091123828	VEJ4471	PENDING	497223316	Refund Generated due to adjustment on Bill #0091123828-2025-2025-0000-00	Situs error	6/2/2026		C ADVL	TAX	\$0.00	\$0.00	\$0.00	
																CI02ADVL	TAX	(\$11.09)	\$0.00	(\$11.09)
																CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
																FR13ADVL	TAX	\$2.38	\$0.00	\$2.38
																			\$38.71	
BELLARD, MARY REGINA	BELLARD, MARY REGINA		1309 INVERNESS PL NW		CONCORD, NC 28027	Proration	0066963911	310P0NV	PENDING	374821401	Refund Generated due to proration on Bill #0066963911-2025-2025-0000-00	Vehicle Totalled	6/24/2026		C ADVL	TAX	(\$71.60)	\$0.00	(\$71.60)	
																CI02ADVL	TAX	(\$52.20)	\$0.00	(\$52.20)
																CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$123.80	
BENJAMIN, LISA MICHELLE	BENJAMIN, LISA MICHELLE	BENJAMIN, ROBERT T	1100 SW 24TH ST		BOYNTON BEACH, FL 33426	Proration	0081565580	VEV8504	PENDING	375395694	Refund Generated due to proration on Bill #0081565580-2025-2025-0000-00	Vehicle Sold	6/30/2026		C ADVL	TAX	(\$119.18)	(\$5.95)	(\$125.13)	
																CI02ADVL	TAX	(\$86.90)	(\$4.35)	(\$91.25)
																CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$216.38	
BENNETT, SUSAN KIMREY	BENNETT, SUSAN KIMREY		1210 BERKSHIRE DR		KANNAPOLIS, NC 28081	Proration	0072506211	KBP6467	PENDING	372876681	Refund Generated due to proration on Bill #0072506211-2024-2024-0000-00	Vehicle Sold	6/1/2026		C ADVL	TAX	(\$2.76)	\$0.00	(\$2.76)	
																CI04ADVL	TAX	(\$2.68)	\$0.00	(\$2.68)
																CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$5.44	
BHANDARI, ANUJ	BHANDARI, ANUJ		1601 SHADOW CREEK ST NW		CONCORD, NC 28027	Adjustment < \$100	0085420932	KHV1362	PENDING	374821875	Refund Generated due to adjustment on Bill #0085420932-2025-2025-0000-00	Over Assessment	6/24/2026		C ADVL	TAX	(\$17.01)	\$0.00	(\$17.01)	
																CI02ADVL	TAX	(\$12.40)	\$0.00	(\$12.40)
																CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$29.41	
BILLINGS, TAMARA REESE	BILLINGS, TAMARA REESE		1211 PINE ST		KANNAPOLIS, NC 28081	Proration	0066019298	37294	PENDING	374127651	Refund Generated due to proration on Bill #0066019298-2025-2025-0000-00	Vehicle Sold	6/16/2026		C ADVL	TAX	(\$2.40)	\$0.00	(\$2.40)	
																CI04ADVL	TAX	(\$2.33)	\$0.00	(\$2.33)
																CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$4.73	
BILODEAU, JOSEPH ANTHONY	BILODEAU, JOSEPH ANTHONY		10820 CLARK ST		DAVIDSON, NC 28036	Proration	0085779858	LHX1253	PENDING	373569450	Refund Generated due to proration on Bill #0085779858-2025-2025-0000-00	Vehicle Sold	6/9/2026		C ADVL	TAX	(\$2.88)	\$0.00	(\$2.88)	
																CI04ADVL	TAX	(\$2.80)	\$0.00	(\$2.80)
																CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$5.68	
BOOK, RAYMOND JOHN	BOOK, RAYMOND JOHN		5616 BERRY RIDGE DR		HARRISBURG, NC 28075	Proration	0086523792	RJW7935	PENDING	249418402	Refund Generated due to proration on Bill #0086523792-2025-2025-0000-00	Vehicle Sold	6/16/2026		C ADVL	TAX	(\$85.19)	\$0.00	(\$85.19)	
																CI01ADVL	TAX	(\$60.64)	\$0.00	(\$60.64)
																			\$145.83	
BOOK, RAYMOND JOHN	BOOK, RAYMOND JOHN	BOOK, CYNTHIA ANN	5616 BERRY RIDGE DR		HARRISBURG, NC 28075	Proration	0057366206	H8S8CP	PENDING	249418404	Refund Generated due to proration on Bill #0057366206-2025-2025-0000-00	Vehicle Sold	6/16/2026		C ADVL	TAX	(\$21.34)	\$0.00	(\$21.34)	
																CI01ADVL	TAX	(\$15.19)	\$0.00	(\$15.19)
																			\$36.53	
BROWN, STEVEN HOWELL	BROWN, STEVEN HOWELL	BROWN, LISA MARIE LAMB	207 SAINT JOSEPH ST		KANNAPOLIS, NC 28083	Proration	0077228285	PCT1660	PENDING	373676928	Refund Generated due to proration on Bill #0077228285-2024-2024-0000-00	Vehicle Totalled	6/10/2026		C ADVL	TAX	(\$91.13)	\$0.00	(\$91.13)	
																CI04ADVL	TAX	(\$88.52)	\$0.00	(\$88.52)
																CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$179.65	
CAMPBELL, BRIAN SCOT	CAMPBELL, BRIAN SCOT		9923 LEGOLAS LN		CHARLOTTE, NC 28269	Proration	0088360499	KME8984	PENDING	375367170	Refund Generated due to proration on Bill #0088360499-2025-2025-0000-00	Vehicle Sold	6/29/2026		C ADVL	TAX	(\$110.86)	\$0.00	(\$110.86)	
																CI02ADVL	TAX	(\$80.83)	\$0.00	(\$80.83)
																CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$191.69	
CANALES, YOLANDA	CANALES, YOLANDA		701 HARRIS ST NW		CONCORD, NC 28025	Proration	0071717303	KEY7524	PENDING	374236701	Refund Generated due to proration on Bill #0071717303-2025-2025-0000-00	Vehicle Sold	6/17/2026		C ADVL	TAX	(\$34.17)	\$0.00	(\$34.17)	
																CI02ADVL	TAX	(\$24.92)	\$0.00	(\$24.92)
																CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$59.09	
CARDELL, LILA GRACE	CARDELL, LILA GRACE		3223 OLD	SALISBURY CONCORD RD	CONCORD, NC 28025	Adjustment < \$100	0091941277	WBD3968	PENDING	500490168	Refund Generated due to adjustment on Bill #0091941277-2025-2025-0000-00	Situs error	6/29/2026		C ADVL	TAX	\$0.00	\$0.00	\$0.00	
																CI02ADVL	TAX	(\$51.16)	\$0.00	(\$51.16)
																CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
																FR03ADVL	TAX	\$9.74	\$0.00	\$9.74
																			\$71.42	
CASTO, SANDRA FAYE	CASTO, SANDRA FAYE		413 ROSS AVE		KANNAPOLIS, NC 28083	Proration	0072483147	JJT4852	PENDING	373779447	Refund Generated due to proration on Bill #0072483147-2024-2024-0000-00	Vehicle Totalled	6/11/2026		C ADVL	TAX	(\$36.89)	\$0.00	(\$36.89)	
																CI04ADVL	TAX	(\$35.83)	\$0.00	(\$35.83)
																CI04ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$72.72	
CASTRO, SYLVIA	CASTRO, SYLVIA		76 LONGRIDGE LN		ORMOND BEACH, FL 32174	Proration	0069937922	JEL7467	PENDING	374934582	Refund Generated due to proration on Bill #0069937922-2025-2025-0000-00	Reg . Out of state	6/25/2026		C ADVL	TAX	(\$74.69)	\$0.00	(\$74.69)	
																CI02ADVL	TAX	(\$54.46)	\$0.00	(\$54.46)
																CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00
																			\$129.15	
CAUDILL, STEVEN ANTHONY	CAUDILL, STEVEN ANTHONY		1414 S LENTZ HARNESS SHOP		MOUNT PLEASANT, NC 28124	Adjustment < \$100	0091691899	MCL2428	PENDING	498235984	Refund Generated due to adjustment on Bill #0091691899-2025-2025-0000-00	Situs error	6/10/2026		C ADVL	TAX	\$0.00	\$0.00	\$0.00	
																CI02ADVL	TAX	(\$55.40)	\$0.00	(\$55.40)
																CI02ADVL	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
																FR15ADVL	TAX	\$15.83	\$0.00	\$15.83
																			\$69.57	
CHAMBERS, CHAMBERS,	CHAMBERS, CHAMBERS,		2684 POPLAR		CONCORD, NC	Adjustment < \$100	0066004700	TLJ0070	PENDING	375660931	Refund Generated due to adjustment	Adjustment	6/10/2026		C ADVL	TAX	(\$13.13)	\$0.00	(\$13.13)	
																CI02ADVL	TAX	(\$9.58)	\$0.00	(\$9.58)



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
BINA EUDY	BINA EUDY		COVE DR		28027	\$100	0004004207	1V3276	PENDING	373307021	Refund Generated due to proration on Bill #0064684289-2025-2025-0000-00	Refund Generated	6/27/2026		CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
																			\$22.71	
CHUNN, PAUL THOMAS	CHUNN, PAUL THOMAS		10000 VINEYARD RD		MOUNT PLEASANT, NC 28124	Adjustment < \$100	0091859885	1D789	PENDING	249881262	Refund Generated due to adjustment on Bill #0091859885-2025-2025-0000-00	Adjustment	6/24/2026		C ADVL FR15ADVL	TAX TAX	(\$54.72) (\$11.40)	\$0.00 \$0.00	(\$54.72) (\$11.40)	
																			\$66.12	
CLAY, DEBRAH JORDAN	CLAY, DEBRAH JORDAN	CLAY, FORREST DEAN	230 PALASIDE DR NE		CONCORD, NC 28025	Proration	0064325764	HHX7016	PENDING	374687346	Refund Generated due to proration on Bill #0064325764-2025-2025-0000-00	Vehicle Sold	6/23/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$85.15) (\$62.09) \$0.00	\$0.00 \$0.00 \$0.00	(\$85.15) (\$62.09) \$0.00	
																			\$147.24	
COCHRAN, JACK EDWARD JR	COCHRAN, JACK EDWARD JR		1045 CIRCLE DR		MOUNT PLEASANT, NC 28124	Proration	0089167262	T860R	PENDING	249252658	Refund Generated due to proration on Bill #0089167262-2025-2025-0000-00	Vehicle Sold	6/12/2026		C ADVL FR16ADVL	TAX TAX	(\$124.65) (\$23.80)	\$0.00 \$0.00	(\$124.65) (\$23.80)	
																			\$148.45	
COOK, BEN TRELowe	COOK, BEN TRELowe		1111 FORREST RIDGE DR NW		CONCORD, NC 28027	Proration	0076264396	TPE2848	PENDING	373551801	Refund Generated due to proration on Bill #0076264396-2025-2025-0000-00	Vehicle Sold	6/8/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$169.12) (\$123.32) \$0.00	\$0.00 \$0.00 \$0.00	(\$169.12) (\$123.32) \$0.00	
																			\$292.44	
COTELL, ROBERT HENRY	COTELL, ROBERT HENRY		7955 DELL DR		HARRISBURG, NC 28075	Proration	0087570851	RLB4821	PENDING	248793480	Refund Generated due to proration on Bill #0087570851-2025-2025-0000-00	Vehicle Sold	6/4/2026		C ADVL CI01ADVL	TAX TAX	(\$230.04) (\$163.74)	\$0.00 \$0.00	(\$230.04) (\$163.74)	
																			\$393.78	
CRAYTON, JERRY NELSON	CRAYTON, JERRY NELSON		72 PINE GROVE CHURCH RD		CONCORD, NC 28025	Proration	0089438125	AA6572A	PENDING	249046436	Refund Generated due to proration on Bill #0089438125-2025-2025-0000-00	Vehicle Sold	6/9/2026		C ADVL FR14ADVL	TAX TAX	(\$119.61) (\$20.77)	\$0.00 \$0.00	(\$119.61) (\$20.77)	
																			\$140.38	
DARLING, SHAWN MICHAEL	DARLING, SHAWN MICHAEL	DARLING, JENNIFER RAE	218 WESCOT DR NW		CONCORD, NC 28027	Proration	0081947389	LEP2101	PENDING	375395262	Refund Generated due to proration on Bill #0081947389-2025-2025-0000-00	Vehicle Sold	6/30/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$229.83) (\$167.58) \$0.00	\$0.00 \$0.00 \$0.00	(\$229.83) (\$167.58) \$0.00	
																			\$397.41	
DAVIDSON, CATHERINE CLAYTON	DAVIDSON, CATHERINE CLAYTON		85 HILLCREST AVE SE		CONCORD, NC 28025	Adjustment < \$100	0084469064	JE3A276	PENDING	374127957	Refund Generated due to adjustment on Bill #0084469064-2025-2025-0000-00	Mileage	6/16/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$35.44) (\$25.84) \$0.00	\$0.00 \$0.00 \$0.00	(\$35.44) (\$25.84) \$0.00	
																			\$61.28	
DEBORAH SUE MAY REVOCABLETRUS T II/A DTD 08-11-11/A DTD 08-11-11	DEBORAH SUE MAY REVOCABLETRUS T II/A DTD 08-11-11/A DTD 08-11-11	MAY, DEBORAH SUE	10063 ROBINSON CH RD		HARRISBURG, NC 28075	Proration	0075970234	KDM7755	PENDING	249791636	Refund Generated due to proration on Bill #0075970234-2025-2025-0000-00	Vehicle Sold	6/23/2026		C ADVL FR07ADVL	TAX TAX	(\$57.79) (\$15.05)	\$0.00 \$0.00	(\$57.79) (\$15.05)	
																			\$72.84	
DELGADO LEE, MEYLIEN	DELGADO LEE, MEYLIEN		5435 S OAKMONT ST		KANNAPOLIS, NC 28081	Proration	0076010276	JESUSMYS	PENDING	374113182	Refund Generated due to proration on Bill #0076010276-2025-2025-0000-00	Vehicle Sold	6/15/2026		C ADVL CI04ADVL CI04ADVL	TAX TAX VEHICLE FEE	(\$111.38) (\$108.19) \$0.00	\$0.00 \$0.00 \$0.00	(\$111.38) (\$108.19) \$0.00	
																			\$219.57	
DELGROSSO, DONALD DOMINICK JR	DELGROSSO, DONALD DOMINICK JR	DELGROSSO, CHRISTINE ANN	899 WIRY GREEN LEAF LN		BLUFFTON, SC 29909	Proration	0083207594	DMN2963	PENDING	249252650	Refund Generated due to proration on Bill #0083207594-2025-2025-0000-00	Reg . Out of state	6/12/2026		C ADVL FR11ADVL	TAX TAX	(\$111.11) (\$11.38)	\$0.00 \$0.00	(\$111.11) (\$11.38)	
																			\$122.49	
DOMINGUEZ, MARTIN MELENDEZ	DOMINGUEZ, MARTIN MELENDEZ		789 TREASURE DR SW		CONCORD, NC 28025	Proration	0082538804	LEV7288	PENDING	373551051	Refund Generated due to proration on Bill #0082538804-2025-2025-0000-00	Tag Surrender	6/8/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$73.81) (\$53.81) \$0.00	\$0.00 \$0.00 \$0.00	(\$73.81) (\$53.81) \$0.00	
																			\$127.62	
DORIOTT, JENNIFER JADE	DORIOTT, JENNIFER JADE		535 BLACK MAPLE DR		KANNAPOLIS, NC 28081	Proration	0042049610	PJV4382	PENDING	374127564	Refund Generated due to proration on Bill #0042049610-2025-2025-0000-00	Vehicle Sold	6/16/2026		C ADVL CI04ADVL CI04ADVL	TAX TAX VEHICLE FEE	(\$47.31) (\$45.95) \$0.00	\$0.00 \$0.00 \$0.00	(\$47.31) (\$45.95) \$0.00	
																			\$93.26	
DYER, JOSEPH KEEBLER JR	DYER, JOSEPH KEEBLER JR	DYER, SUSAN ELEANOR	1363 STONECROFT LN NW		CONCORD, NC 28027	Proration	0079916657	EEA9135	PENDING	374113665	Refund Generated due to proration on Bill #0079916657-2025-2025-0000-00	Vehicle Sold	6/15/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$146.21) (\$106.61) \$0.00	\$0.00 \$0.00 \$0.00	(\$146.21) (\$106.61) \$0.00	
																			\$252.82	
EL-AMIN, ALISHEIAN CAROLICE	EL-AMIN, ALISHEIAN CAROLICE		1229 BLACKSTONE CT NW		CONCORD, NC 28027	Adjustment < \$100	0043030275	FEL4362	PENDING	374113164	Refund Generated due to adjustment on Bill #0043030275-2025-2025-0000-00	Over Assessment	6/15/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$7.37) (\$5.38) \$0.00	\$0.00 \$0.00 \$0.00	(\$7.37) (\$5.38) \$0.00	
																			\$12.75	
EL-AMIN, OMAR QA' ID	EL-AMIN, OMAR QA' ID		1229 BLACKSTONE CT NW		CONCORD, NC 28027	Adjustment < \$100	0085509311	LKK2056	PENDING	374113161	Refund Generated due to adjustment on Bill #0085509311-2025-2025-0000-00	SLVG or RBLT TTL	6/15/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$19.50) (\$14.22) \$0.00	\$0.00 \$0.00 \$0.00	(\$19.50) (\$14.22) \$0.00	
																			\$33.72	
ELLIOTT, ROBERT FLOYD	ELLIOTT, ROBERT FLOYD		7612 MAPLE BLUFF LN		CONCORD, NC 28025	Proration	0089519907	KZ4037	PENDING	248583990	Refund Generated due to proration on Bill #0089519907-2025-2025-0000-00	Vehicle Sold	6/1/2026		C ADVL FR13ADVL	TAX TAX	(\$72.00) (\$11.25)	\$0.00 \$0.00	(\$72.00) (\$11.25)	
																			\$83.25	
EZZELL, DEREK URBAN	EZZELL, DEREK URBAN		9695 MOSS PLANTATION AVE		CONCORD, NC 28027	Proration	0067812356	JFK9544	PENDING	374337096	Refund Generated due to proration on Bill #0067812356-2025-2025-0000-00	Vehicle Sold	6/18/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$71.60) (\$52.21) \$0.00	\$0.00 \$0.00 \$0.00	(\$71.60) (\$52.21) \$0.00	
																			\$123.81	
FAHRNICH, ERIC GERHARD	FAHRNICH, ERIC GERHARD		413 FALCON DR		CONCORD, NC 28025	Adjustment < \$100	0056450144	JCK4892	PENDING	248793172	Refund Generated due to adjustment on Bill #0056450144-2025-2025-0000-00	Mileage	6/4/2026		C ADVL FR04ADVL	TAX TAX	(\$7.92) (\$1.51)	\$0.00 \$0.00	(\$7.92) (\$1.51)	
																			\$9.43	
FINK, RANDY LYNN COOK	FINK, RANDY LYNN COOK		9020 MOUNT OLIVE RD		MOUNT PLEASANT, NC 28124	Adjustment >= \$100	0091156221	CR33983	PENDING	248611656	Refund Generated due to adjustment on Bill #0091156221-2025-2025-0000-00	Adjustment	6/2/2026		C ADVL FR16ADVL	TAX TAX	(\$178.27) (\$34.04)	\$0.00 \$0.00	(\$178.27) (\$34.04)	
																			\$212.31	
FOGG, ERIN	FOGG, ERIN		10407 WHITE		CHARLOTTE, NC	Refund Generated due to proration on										C ADVL	TAX	(\$97.11)	\$0.00	(\$97.11)



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
ELIZABETH AMANDA	ELIZABETH AMANDA		10407 WHITE PINE RD		CHARLOTTE, NC 28215	Proration	0089636179	HBA2318	PENDING	250038928	Refund Generated due to proration on Bill #0089636179-2025-2025-0000-00	Vehicle Totalled	6/26/2026		FR07ADVL	TAX	(\$25.29)	\$0.00	(\$25.29)	
																		Refund	\$0.00	\$122.40
GARY, JOYCE ELAINE	GARY, JOYCE ELAINE		1259 NESTERS STORE PL SW		CONCORD, NC 28027	Proration	0090013599	RLD3031	PENDING	374687805	Refund Generated due to proration on Bill #0090013599-2025-2025-0000-00	Vehicle Sold	6/23/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$23.76) (\$17.32) \$0.00	\$0.00 \$0.00 \$0.00	(\$23.76) (\$17.32) \$0.00	
																		Refund	\$0.00	\$41.08
GRABER, CHRISTOPHER ADAM	GRABER, CHRISTOPHER ADAM		6570 MOUNT PLEASANT RD S		CONCORD, NC 28025	Adjustment < \$100	0091180504	JD9469	PENDING	497223336	Refund Generated due to adjustment on Bill #0091180504-2025-2025-0000-00	Situs error	6/2/2026		C ADVL CI02ADVL CI02ADVL FR13ADVL	TAX TAX VEHICLE FEE TAX	\$0.00 (\$15.04) (\$30.00) \$3.22	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 (\$15.04) (\$30.00) \$3.22	
																		Refund	\$0.00	\$41.82
GRADY, DARIUS TYRONE	GRADY, DARIUS TYRONE	GRADY, PATRICIA MARSHALL	220 PATRICK AVE SW		CONCORD, NC 28025	Proration	0091596302	GRADYB0Y	PENDING	375367191	Refund Generated due to proration on Bill #0091596302-2025-2025-0000-00	Vehicle Sold	6/29/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$202.07) (\$147.34) \$0.00	\$0.00 \$0.00 \$0.00	(\$202.07) (\$147.34) \$0.00	
																		Refund	\$0.00	\$349.41
GREEN, LESLIE	GREEN, LESLIE		9485 BRADFORD PEAR LN NW	APT 4411	CONCORD, NC 28027	Adjustment < \$100	0091188718	WBC7563	PENDING	373303917	Refund Generated due to adjustment on Bill #0091188718-2025-2025-0000-00	Over Assessment	6/5/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$27.93) (\$20.37) \$0.00	\$0.00 \$0.00 \$0.00	(\$27.93) (\$20.37) \$0.00	
																		Refund	\$0.00	\$48.30
HAMILTON, DARREN JOEL	HAMILTON, DARREN JOEL		6559 DERBY LN NW		CONCORD, NC 28027	Proration	0090997394	HFK8320	PENDING	374127894	Refund Generated due to proration on Bill #0090997394-2025-2025-0000-00	Vehicle Sold	6/16/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$86.49) (\$63.07) \$0.00	\$0.00 \$0.00 \$0.00	(\$86.49) (\$63.07) \$0.00	
																		Refund	\$0.00	\$149.56
HARTZOG, STEPHEN ARTHUR	HARTZOG, STEPHEN ARTHUR	HARTZOG, JANE DRAYTON	325 BRIGHTWOOD CT SW		CONCORD, NC 28025	Proration	0053079086	TAK5008	PENDING	374934486	Refund Generated due to proration on Bill #0053079086-2024-2024-0000-00	Vehicle Totalled	6/25/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$17.42) (\$12.70) \$0.00	\$0.00 \$0.00 \$0.00	(\$17.42) (\$12.70) \$0.00	
																		Refund	\$0.00	\$30.12
HENDRICKS, JAMES DALE JR	HENDRICKS, JAMES DALE JR		6140 VILLAGE DR NW		CONCORD, NC 28027	Proration	0075277571	KAA4871	PENDING	374687778	Refund Generated due to proration on Bill #0075277571-2025-2025-0000-00	Vehicle Sold	6/23/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$31.57) (\$23.03) \$0.00	\$0.00 \$0.00 \$0.00	(\$31.57) (\$23.03) \$0.00	
																		Refund	\$0.00	\$54.60
HENDRICKS, JAMES DALE JR	HENDRICKS, JAMES DALE JR		6140 VILLAGE DR NW		CONCORD, NC 28027	Proration	0088726184	CR47382	PENDING	374687784	Refund Generated due to proration on Bill #0088726184-2025-2025-0000-00	Vehicle Sold	6/23/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$115.77) (\$84.42) \$0.00	\$0.00 \$0.00 \$0.00	(\$115.77) (\$84.42) \$0.00	
																		Refund	\$0.00	\$200.19
HINES, MICHAEL RAY	HINES, MICHAEL RAY		851 S LENTZ HARNESS SHOP RD		MT PLEASANT, NC 28124	Adjustment < \$100	0089313092	MBD6523	PENDING	498836672	Refund Generated due to adjustment on Bill #0089313092-2025-2025-0000-00	Situs error	6/16/2026		C ADVL CI02ADVL CI02ADVL FR15ADVL	TAX TAX VEHICLE FEE TAX	\$0.00 (\$75.59) (\$30.00) \$21.60	\$0.00 (\$4.35) \$0.00 \$1.24	\$0.00 (\$79.94) (\$30.00) \$22.84	
																		Refund	\$0.00	\$87.10
HODGE, CHERYL NEALEY	HODGE, CHERYL NEALEY		110 MCCRAY AVE		KANNAPOLIS, NC 28081	Adjustment < \$100	0091769405	WBD5613	PENDING	374675169	Refund Generated due to adjustment on Bill #0091769405-2025-2025-0000-00	SLVG or RBLT TTL	6/22/2026		C ADVL CI04ADVL CI04ADVL	TAX TAX VEHICLE FEE	(\$10.05) (\$9.76) \$0.00	\$0.00 \$0.00 \$0.00	(\$10.05) (\$9.76) \$0.00	
																		Refund	\$0.00	\$19.81
HOWARD, JAMES CHRISTOPHER	HOWARD, JAMES CHRISTOPHER		3460 BIGGERS RD		CONCORD, NC 28025	Proration	0077051795	TP5278	PENDING	250263570	Refund Generated due to proration on Bill #0077051795-2025-2025-0000-00	Vehicle Sold	6/30/2026		C ADVL FR04ADVL	TAX TAX	(\$278.94) (\$53.27)	\$0.00 \$0.00	(\$278.94) (\$53.27)	
																		Refund	\$0.00	\$332.21
HUDSON, MARK ALLAN	HUDSON, MARK ALLAN		8400 MIDDLETON CIR		HARRISBURG, NC 28075	Proration	0069238359	CP96624	PENDING	249046818	Refund Generated due to proration on Bill #0069238359-2025-2025-0000-00	Vehicle Sold	6/9/2026		C ADVL FR07ADVL	TAX TAX	(\$44.64) (\$11.62)	\$0.00 \$0.00	(\$44.64) (\$11.62)	
																		Refund	\$0.00	\$56.26
HUNEYCUTT, WESLEY JOE	HUNEYCUTT, WESLEY JOE		2700 CAL BOST RD		MIDLAND, NC 28107	Adjustment < \$100	0058926382	FMN4506	PENDING	249034106	Refund Generated due to adjustment on Bill #0058926382-2025-2025-0000-00	Adjustment	6/8/2026		C ADVL FR14ADVL	TAX TAX	(\$11.12) (\$1.93)	\$0.00 \$0.00	(\$11.12) (\$1.93)	
																		Refund	\$0.00	\$13.05
HUTCHINS, AMBERLEE COURTNEY	HUTCHINS, AMBERLEE COURTNEY		1389 STEEPLCHASE LN		MT PLEASANT, NC 28124	Proration	0078426328	KK88415	PENDING	249557750	Refund Generated due to proration on Bill #0078426328-2025-2025-0000-00	Vehicle Sold	6/18/2026		C ADVL FR16ADVL	TAX TAX	(\$147.35) (\$28.14)	\$0.00 \$0.00	(\$147.35) (\$28.14)	
																		Refund	\$0.00	\$175.49
HUTCHINS, RONALD JOHN III	HUTCHINS, RONALD JOHN III		1389 STEEPLCHASE DR		MOUNT PLEASANT, NC 28124	Proration	0075594666	YZ5327	PENDING	249557748	Refund Generated due to proration on Bill #0075594666-2025-2025-0000-00	Vehicle Sold	6/18/2026		C ADVL FR16ADVL	TAX TAX	(\$276.46) (\$52.80)	\$0.00 \$0.00	(\$276.46) (\$52.80)	(\$15.90) (\$3.04)
																		Refund	\$0.00	\$348.20
HUTCHINS, RONALD JOHN III	HUTCHINS, RONALD JOHN III		1389 STEEPLCHASE DR		MOUNT PLEASANT, NC 28124	Proration	0088911679	RKZ4220	PENDING	249557756	Refund Generated due to proration on Bill #0088911679-2025-2025-0000-00	Vehicle Sold	6/18/2026		C ADVL FR16ADVL	TAX TAX	(\$166.23) (\$31.74)	\$0.00 \$0.00	(\$166.23) (\$31.74)	
																		Refund	\$0.00	\$197.97
JACKSON, JOSIAH XAVIER	JACKSON, JOSIAH XAVIER		2632 CHERRY LAUREL DR		HARRISBURG, NC 28075	Proration	0089560708	1NSTY55	PENDING	249252388	Refund Generated due to proration on Bill #0089560708-2025-2025-0000-00	Vehicle Sold	6/12/2026		C ADVL CI01ADVL	TAX TAX	(\$110.21) (\$78.45)	\$0.00 \$0.00	(\$110.21) (\$78.45)	
																		Refund	\$0.00	\$188.66
JAMPALA, PHANI KRISHNA	JAMPALA, PHANI KRISHNA		8705 ARRINGTON HALL DR		CHARLOTTE, NC 28215	Proration	0079439198	TLW8232	PENDING	249117548	Refund Generated due to proration on Bill #0079439198-2025-2025-0000-00	Vehicle Sold	6/10/2026		C ADVL CI01ADVL	TAX TAX	(\$10.45) (\$7.44)	\$0.00 \$0.00	(\$10.45) (\$7.44)	
																		Refund	\$0.00	\$17.89
JAQUEZ PERALTA, RONNIE	JAQUEZ PERALTA, RONNIE		5557 ARNOLD WAY		CONCORD, NC 28025	Proration	0083162022	VCR8712	PENDING	373303683	Refund Generated due to proration on Bill #0083162022-2025-2025-0000-00	Vehicle Totalled	6/5/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$125.54) (\$91.54) \$0.00	\$0.00 \$0.00 \$0.00	(\$125.54) (\$91.54) \$0.00	
																		Refund	\$0.00	\$217.08
JONES, FRED	JONES, FRED		123 UNION ST		CONCORD, NC	Adjustment < \$100	0001004337	10770	PENDING	374676166	Refund Generated due to adjustment	Adjustment	6/23/2026		C ADVL CI02ADVL	TAX TAX	(\$1.09) (\$0.80)	\$0.00 \$0.00	(\$1.09) (\$0.80)	

North Carolina Vehicle Tax System

Pending Refund Report

Payer	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
RICHARD	RICHARD		N		28025	\$100	0076090337	LCE460	PENDING	374073400	on Bill #0091804337-2025-2025-0000-00	No Just Credit	6/12/2026		CI02ADVL	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
																		Refund		\$1.89
JONES, LAURYN KELLIE	JONES, LAURYN KELLIE	JOHNSON, JERI JONES	5257 AFTERGLOW AVE		CONCORD, NC 28025	Proration	0087071177	HEY6868	PENDING	37378861	Refund Generated due to proration on Bill #0087071177-2025-2025-0000-00	Vehicle Sold	6/12/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$36.34) (\$26.50) \$0.00	(\$2.35) (\$1.73) \$0.00	(\$38.69) (\$28.23) \$0.00	
																		Refund		\$66.92
KOEPFLER, JAMES MATHEW	KOEPFLER, JAMES MATHEW		732 WINBORNE AVE SW		CONCORD, NC 28025	Proration	0075781162	HFY6111	PENDING	374687442	Refund Generated due to proration on Bill #0075781162-2025-2025-0000-00	Vehicle Totalled	6/23/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$125.37) (\$91.42) \$0.00	\$0.00 \$0.00 \$0.00	(\$125.37) (\$91.42) \$0.00	
																		Refund		\$216.79
KOTESWARAN, PREMNATH	KOTESWARAN, PREMNATH		3874 CROSSHILL ST		KANNAPOLIS, NC 28081	Proration	0070975837	KFC3629	PENDING	373879248	Refund Generated due to proration on Bill #0070975837-2025-2025-0000-00	Vehicle Sold	6/12/2026		C ADVL CI04ADVL CI04ADVL	TAX TAX VEHICLE FEE	(\$89.86) (\$87.28) \$0.00	\$0.00 \$0.00 \$0.00	(\$89.86) (\$87.28) \$0.00	
																		Refund		\$177.14
KOTHUR, RAMAKRISHNA REDDY	KOTHUR, RAMAKRISHNA REDDY	KOTHUR, PALLAVI REDDY	2405 MAPLE GROVE LN NW		CONCORD, NC 28027	Proration	0088718409	CHARGDUP	PENDING	375367209	Refund Generated due to proration on Bill #0088718409-2025-2025-0000-00	Vehicle Sold	6/29/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$77.88) (\$56.79) \$0.00	\$0.00 \$0.00 \$0.00	(\$77.88) (\$56.79) \$0.00	
																		Refund		\$134.67
LAMBERT, BARRY MCARTHUR	LAMBERT, BARRY MCARTHUR	LAMBERT, BETTY MOORE	601 BRECKENRIDGE RD		KANNAPOLIS, NC 28083	Proration	0058244893	TFK7471	PENDING	373190289	Refund Generated due to proration on Bill #0058244893-2025-2025-0000-00	Vehicle Sold	6/4/2026		C ADVL CI04ADVL CI04ADVL	TAX TAX VEHICLE FEE	(\$83.54) (\$81.15) \$0.00	\$0.00 \$0.00 \$0.00	(\$83.54) (\$81.15) \$0.00	
																		Refund		\$164.69
LAMBERT, THOMAS OCTAVIO	LAMBERT, THOMAS OCTAVIO		1547 DARTMOOR AVE NW		CONCORD, NC 28027	Proration	0077713259	VDE7668	PENDING	374821815	Refund Generated due to proration on Bill #0077713259-2025-2025-0000-00	Vehicle Sold	6/24/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$15.55) (\$11.34) \$0.00	\$0.00 \$0.00 \$0.00	(\$15.55) (\$11.34) \$0.00	
																		Refund		\$26.89
MACHADO, MICHAEL CHARLES	MACHADO, MICHAEL CHARLES		1855 MULBERRY RD		CONCORD, NC 28025	Proration	0036403080	CVTELFE	PENDING	248869040	Refund Generated due to proration on Bill #0036403080-2025-2025-0000-00	Vehicle Sold	6/5/2026		C ADVL FR07ADVL	TAX TAX	(\$10.62) (\$2.76)	\$0.00 \$0.00	(\$10.62) (\$2.76)	
																		Refund		\$13.38
MATTINGLEY, COURTNEY LYNN	MATTINGLEY, COURTNEY LYNN		3873 HOUNSLOW LN		HARRISBURG, NC 28075	Proration	0087229073	LKL2006	PENDING	249491166	Refund Generated due to proration on Bill #0087229073-2025-2025-0000-00	Vehicle Sold	6/17/2026		C ADVL CI01ADVL	TAX TAX	(\$6.08) (\$4.32)	\$0.00 \$0.00	(\$6.08) (\$4.32)	
																		Refund		\$10.40
MATTINGLEY, JASON MONROE	MATTINGLEY, JASON MONROE		3873 HOUNSLOW LN		HARRISBURG, NC 28075	Proration	0023973810	JEL3857	PENDING	249034022	Refund Generated due to proration on Bill #0023973810-2025-2025-0000-00	Vehicle Sold	6/8/2026		C ADVL CI01ADVL	TAX TAX	(\$37.01) (\$26.34)	\$0.00 \$0.00	(\$37.01) (\$26.34)	
																		Refund		\$63.35
MCCOMB'S, MICHAEL EUGENE	MCCOMB'S, MICHAEL EUGENE		301 COOK ST		KANNAPOLIS, NC 28083	Proration	0069916784	JDP5315	PENDING	375395106	Refund Generated due to proration on Bill #0069916784-2025-2025-0000-00	Vehicle Totalled	6/30/2026		C ADVL CI04ADVL CI04ADVL	TAX TAX VEHICLE FEE	(\$32.45) (\$31.52) \$0.00	\$0.00 \$0.00 \$0.00	(\$32.45) (\$31.52) \$0.00	
																		Refund		\$63.97
MCNAIRY, LESLIE BARTON	MCNAIRY, LESLIE BARTON		6417 KLUTTZ RD		CONCORD, NC 28025		0079919568	HFW1555	PENDING	250039230	Refund Generated due to proration on Bill #0079919568-2025-2025-0000-00	Vehicle Totalled	6/26/2026		C ADVL FR08ADVL	TAX TAX	(\$18.11) (\$3.14)	(\$1.04) (\$0.18)	(\$19.15) (\$3.32)	
																		Refund		\$22.47
MEDINA, DAVID	MEDINA, DAVID	DE LA ROSA, CARLOS ALBERTO	968 UNION ST S		CONCORD, NC 28025	Proration	0075907339	CR27901	PENDING	373780008	Refund Generated due to proration on Bill #0075907339-2025-2025-0000-00	Vehicle Sold	6/11/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$63.34) (\$46.18) \$0.00	\$0.00 \$0.00 \$0.00	(\$63.34) (\$46.18) \$0.00	
																		Refund		\$109.52
MELE, NIKKI LILLIAN	MELE, NIKKI LILLIAN		7066 WATERWHEEL ST SW		CONCORD, NC 28025	Proration	0085268796	LCZ8543	PENDING	374113206	Refund Generated due to proration on Bill #0085268796-2024-2024-0000-00	Vehicle Sold	6/15/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$59.04) (\$43.05) \$0.00	\$0.00 \$0.00 \$0.00	(\$59.04) (\$43.05) \$0.00	
																		Refund		\$102.09
MENDOZA, RICKIE DEAN	MENDOZA, RICKIE DEAN	MENDOZA, NANCY WHITE	2238 QUAIL DR NW		CONCORD, NC 28027	Proration	0042728370	FEH4043	PENDING	374821521	Refund Generated due to proration on Bill #0042728370-2025-2025-0000-00	Vehicle Sold	6/24/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$31.68) (\$23.10) \$0.00	\$0.00 \$0.00 \$0.00	(\$31.68) (\$23.10) \$0.00	
																		Refund		\$54.78
MOORE, LITREDA TIMMISE	MOORE, LITREDA TIMMISE		11104 DELANEY DRIVE		CONCORD, NC 28027	Proration	0087330278	VHB1221	PENDING	372876600	Refund Generated due to proration on Bill #0087330278-2025-2025-0000-00	Vehicle Sold	6/1/2026		C ADVL CI04ADVL CI04ADVL	TAX TAX VEHICLE FEE	(\$4.13) (\$4.01) \$0.00	\$0.00 \$0.00 \$0.00	(\$4.13) (\$4.01) \$0.00	
																		Refund		\$8.14
MOSS, ROGER DALE	MOSS, ROGER DALE	MOSS, TERESA RIDENHOUR	660 MOUNT PLEASANT RD N		MOUNT PLEASANT, NC 28124	Proration	0062230588	VYK1288	PENDING	249783618	Refund Generated due to proration on Bill #0062230588-2025-2025-0000-00	Vehicle Sold	6/22/2026		C ADVL FR16ADVL	TAX TAX	(\$53.82) (\$10.28)	\$0.00 \$0.00	(\$53.82) (\$10.28)	
																		Refund		\$64.10
MUDUNURU, HARSHAVARDHAN	MUDUNURU, HARSHAVARDHAN		2905 YEAGER DR		CONCORD, NC 28027	Proration	0078286709	DMV1584	PENDING	374687316	Refund Generated due to proration on Bill #0078286709-2025-2025-0000-00	Vehicle Sold	6/23/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$41.55) (\$30.30) \$0.00	\$0.00 \$0.00 \$0.00	(\$41.55) (\$30.30) \$0.00	
																		Refund		\$71.85
NAGY, BRIAN ANDREW	NAGY, BRIAN ANDREW		1412 WHITMAN DR NW		CONCORD, NC 28027	Proration	0080883819	KCP6849	PENDING	374675307	Refund Generated due to proration on Bill #0080883819-2025-2025-0000-00	Vehicle Sold	6/22/2026		C ADVL CI02ADVL CI02ADVL	TAX TAX VEHICLE FEE	(\$75.95) (\$55.38) \$0.00	\$0.00 \$0.00 \$0.00	(\$75.95) (\$55.38) \$0.00	
																		Refund		\$131.33
NOVISSIMO, LAWRENCE HENRY	NOVISSIMO, LAWRENCE HENRY		PO BOX 2413		DAVIDSON, NC 28836	Proration	0088841285	MAM5651	PENDING	249783450	Refund Generated due to proration on Bill #0088841285-2025-2025-0000-00	Vehicle Sold	6/22/2026		C ADVL FR11ADVL	TAX TAX	(\$146.20) (\$14.97)	\$0.00 \$0.00	(\$146.20) (\$14.97)	
																		Refund		\$161.17
NUESSE,	NUESSE,	NUESSE, JACQ	1420 LITTLE		MOUNT	Adjustment to					Refund Generated	State			C ADVL CI02ADVL	TAX TAX	\$0.00 (\$345.38)	\$0.00 \$0.00	\$0.00 (\$345.38)	

Payer Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
JAMESON MICHAEL	JAMESON MICHAEL	MICHAEL JAMESON LYNN	2943 LITTLE BUFFALO CREEK		PLEASANT, NC 28124	Proration	0078256116	VDH3435	PENDING	498836860	Refund Generated due to adjustment on Bill #0078256116-2023-2023-0000	Vehicle error	6/16/2026		C02ADVL FR16ADVL	VEHICLE FEE TAX	(\$30.00) \$84.91	\$0.00	(\$30.00) \$84.91	
																		Refund	\$0.00	\$290.47
																			\$0.00	\$0.00
PARKER, SAMPSON RODNEY	PARKER, SAMPSON RODNEY	PARKER, LEE ANN	PO BOX 394		MIDLAND, NC 28107	Adjustment >= \$100	0091935258	WBD3842	PENDING	500527464	Refund Generated due to adjustment on Bill #0091935258-2025-2025-0000	Situs error	6/30/2026		C02ADVL FR13ADVL	TAX VEHICLE FEE TAX	\$0.00 (\$111.72) (\$30.00) \$23.94	\$0.00	(\$111.72) (\$30.00) \$23.94	
																		Refund	\$0.00	\$117.78
																			\$0.00	\$0.00
PATEL, RAKESH RAMAN	PATEL, RAKESH RAMAN		9915 CLARKES VIEW PL NW		CONCORD, NC 28027	Proration	0081233625	RAE8203	PENDING	373071579	Refund Generated due to proration on Bill #0081233625-2025-2025-0000-00	Vehicle Totalled	6/3/2026		C02ADVL FR15ADVL	TAX VEHICLE FEE TAX	(\$64.97) (\$47.38) \$0.00	\$0.00	(\$64.97) (\$47.38) \$0.00	
																		Refund	\$0.00	\$112.35
																			\$0.00	\$0.00
PETERSON, RICHARD SHAUN	PETERSON, RICHARD SHAUN		10464 MOUNT OLIVE RD		MT PLEASANT, NC 28124	Proration	0091028884	AA8088D	PENDING	498372260	Refund Generated due to proration on Bill #0091028884-2025-2025-0000-01	Vehicle Sold	6/11/2026		C02ADVL FR15ADVL	TAX VEHICLE FEE TAX	(\$216.59) (\$172.28) (\$30.00) \$4.10	\$0.00	(\$216.59) (\$172.28) (\$30.00) \$4.10	
																		Refund	\$0.00	\$414.77
																			\$0.00	\$0.00
PHILLIPS, CHARLES CARROLL	PHILLIPS, CHARLES CARROLL	PHILLIPS, MARY DICKSON	359 WAKEMEADOW PL NW		CONCORD, NC 28027	Proration	0089759948	TFX1918	PENDING	374687322	Refund Generated due to proration on Bill #0089759948-2025-2025-0000-00	Vehicle Sold	6/23/2026		C02ADVL FR15ADVL	TAX VEHICLE FEE TAX	(\$7.63) (\$5.57) \$0.00	\$0.00	(\$7.63) (\$5.57) \$0.00	
																		Refund	\$0.00	\$13.20
																			\$0.00	\$0.00
PIZZINO, BRIAN LEE	PIZZINO, BRIAN LEE		1085 REMBRANDT DR SW		CONCORD, NC 28027	Proration	0070827696	KFL1387	PENDING	374934111	Refund Generated due to proration on Bill #0070827696-2025-2025-0000-00	Vehicle Sold	6/25/2026		C02ADVL FR15ADVL	TAX VEHICLE FEE TAX	(\$51.99) (\$37.91) \$0.00	\$0.00	(\$51.99) (\$37.91) \$0.00	
																		Refund	\$0.00	\$89.90
																			\$0.00	\$0.00
PIZZINO, BRIAN LEE	PIZZINO, BRIAN LEE		1085 REMBRANDT DR SW		CONCORD, NC 28027	Proration	0089412848	VHB3172	PENDING	375367503	Refund Generated due to proration on Bill #0089412848-2025-2025-0000-00	Vehicle Sold	6/29/2026		C02ADVL FR15ADVL	TAX VEHICLE FEE TAX	(\$64.13) (\$46.76) \$0.00	\$0.00	(\$64.13) (\$46.76) \$0.00	
																		Refund	\$0.00	\$110.89
																			\$0.00	\$0.00
PROCTOR-SHIELDS, MIGNONE TERRASINA	PROCTOR-SHIELDS, MIGNONE TERRASINA	KLUTTZ, REGINALD LIONEL	505 HORIZON CT NW		CONCORD, NC 28027	Proration	0087656280	LWN2124	PENDING	374934144	Refund Generated due to proration on Bill #0087656280-2025-2025-0000-00	Vehicle Totalled	6/25/2026		C02ADVL FR15ADVL	TAX VEHICLE FEE TAX	(\$59.59) (\$43.45) \$0.00	\$0.00	(\$59.59) (\$43.45) \$0.00	
																		Refund	\$0.00	\$103.04
																			\$0.00	\$0.00
QUACH, BRITTANY MORGAN	QUACH, BRITTANY MORGAN	QUACH, DANIEL CHRISTIAN	3800 ATLAS DR		CHARLOTTE, NC 28269	Proration	0086544212	LEZ5323	PENDING	497586696	Refund Generated due to proration on Bill #0086544212-2025-2025-0000-00	Tag Surrender	6/4/2026		C02ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$35.28) (\$25.72) \$0.00 (\$9.80)	(\$2.30) (\$1.67) (\$0.63)	(\$37.58) (\$27.39) (\$10.43)	
																		Refund	\$0.00	\$75.40
																			\$0.00	\$0.00
RAHMAN, AYESHA ATIF	RAHMAN, AYESHA ATIF		5212 FIREBRICK LN SW		CONCORD, NC 28025	Proration	0088531266	LWN3265	PENDING	374113248	Refund Generated due to proration on Bill #0088531266-2025-2025-0000-00	Tag Surrender	6/15/2026		C02ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$35.59) (\$25.95) \$0.00	\$0.00	(\$35.59) (\$25.95) \$0.00	
																		Refund	\$0.00	\$61.54
																			\$0.00	\$0.00
ROBERSON, JOHNNY LEE	ROBERSON, JOHNNY LEE		3719 CENTERGROVE RD		CONCORD, NC 28025	Proration	0014309759	JKS5277	PENDING	248714664	Refund Generated due to proration on Bill #0014309759-2025-2025-0000-00	Vehicle Sold	6/3/2026		C02ADVL FR03ADVL	TAX VEHICLE FEE TAX	(\$6.87) (\$0.95)	\$0.00	(\$6.87) (\$0.95)	
																		Refund	\$0.00	\$7.82
RODRIGUEZ, ENRIQUE	RODRIGUEZ, ENRIQUE		9027 CORNFLOWER DR		HARRISBURG, NC 28075	Proration	0086478232	LKT6393	PENDING	248714392	Refund Generated due to proration on Bill #0086478232-2025-2025-0000-00	Vehicle Sold	6/3/2026		C01ADVL	TAX	(\$35.30) (\$25.13)	\$0.00	(\$35.30) (\$25.13)	
																		Refund	\$0.00	\$60.43
																			\$0.00	\$0.00
ROLLINS, CHLOE ELISE	ROLLINS, CHLOE ELISE		8163 THORNTON ST		LOCUST, NC 28097	Proration	0087381698	VEH5805	PENDING	373551357	Refund Generated due to proration on Bill #0087381698-2024-2024-0000-00	Vehicle Sold	6/8/2026		C02ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$1.63) (\$1.19) \$0.00	\$0.00	(\$1.63) (\$1.19) \$0.00	
																		Refund	\$0.00	\$2.82
																			\$0.00	\$0.00
ROTH, KAREN SUE	ROTH, KAREN SUE		7129 CHAMBERLAIN DR		HARRISBURG, NC 28075	Proration	0088871268	LMJ2573	PENDING	250245186	Refund Generated due to proration on Bill #0088871268-2024-2024-0000-00	Vehicle Sold	6/29/2026		C02ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$14.82) (\$10.55)	\$0.00	(\$14.82) (\$10.55)	
																		Refund	\$0.00	\$25.37
																			\$0.00	\$0.00
ROMAN COUNTY TAX	BROWN, ROBERT WILLIAM		PO BOX 707		CONCORD, NC 28026	Adjustment < \$100	0091326496	RLW6084	PENDING	372917478	Refund Generated due to adjustment on abstract # - 0091326496-2025-2025-0000-00	Change of County	6/2/2026		C02ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$2.88) (\$2.10) (\$30.00)	\$0.00	(\$2.88) (\$2.10) (\$30.00)	
																		Refund	\$0.00	\$34.98
																			\$0.00	\$0.00
SANTOS, MELANIE	SANTOS, MELANIE		2769 CLOVER RD NW		CONCORD, NC 28027	Proration	0069115916	RCJ3291	PENDING	375367155	Refund Generated due to proration on Bill #0069115916-2025-2025-0000-00	Vehicle Totalled	6/29/2026		C02ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$26.18) (\$19.09) \$0.00	\$0.00	(\$26.18) (\$19.09) \$0.00	
																		Refund	\$0.00	\$45.27
																			\$0.00	\$0.00
SCHWARTZ, JAMES HOWARD	SCHWARTZ, JAMES HOWARD		8310 EMILY DR		HARRISBURG, NC 28075	Proration	0068183177	EHT6074	PENDING	248584576	Refund Generated due to proration on Bill #0068183177-2025-2025-0000-00	Vehicle Sold	6/1/2026		C02ADVL FR07ADVL	TAX VEHICLE FEE TAX	(\$41.50) (\$10.81)	\$0.00	(\$41.50) (\$10.81)	
																		Refund	\$0.00	\$52.31
																			\$0.00	\$0.00
SHANKARAN, BHASKARAN	SHANKARAN, BHASKARAN		2746 YEAGER DR		CONCORD, NC 28027	Proration	0081106732	HLC4120	PENDING	373189752	Refund Generated due to proration on Bill #0081106732-2025-2025-0000-00	Vehicle Sold	6/4/2026		C02ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$22.52) (\$16.42) \$0.00	\$0.00	(\$22.52) (\$16.42) \$0.00	
																		Refund	\$0.00	\$38.94
																			\$0.00	\$0.00
SHEA, LAURA ANN	SHEA, LAURA ANN		149 CRESCENT ST		KANNAPOLIS, NC 28081	Adjustment < \$100	0058996760	FEK6529	PENDING	372917553	Refund Generated due to adjustment on Bill #0058996760-2025-2025-0000-00	Over Assessment	6/2/2026		C04ADVL FR10ADVL	TAX VEHICLE FEE TAX	(\$12.30) (\$11.94) \$0.00	\$0.00	(\$12.30) (\$11.94) \$0.00	
																		Refund	\$0.00	\$24.24



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
SIFFORD, JANIE RINEHARDT	SIFFORD, JANIE RINEHARDT		5251 PHANIELS CHURCH RD		ROCKWELL, NC 28138	Proration	0079335967	SYX3288	PENDING	249783378	Refund Generated due to proration on Bill #0079335967-2024-2024-0000-00	Vehicle Sold	6/22/2026		C ADVL	TAX	(\$2.07)	\$0.00	(\$2.07)
											FR08ADVL	TAX			(\$0.36)	\$0.00	(\$0.36)		
											Refund					\$2.43			
SIMMONS, MATTHEW COREY	SIMMONS, MATTHEW COREY		1016 HOKE ST		KANNAPOLIS, NC 28081	Proration	0090510530	D00GEL0L	PENDING	372876408	Refund Generated due to proration on Bill #0090510530-2025-2025-0000-00	Vehicle Sold	6/1/2026		C ADVL	TAX	(\$33.84)	\$0.00	(\$33.84)
											CI04ADVL	TAX			(\$32.87)	\$0.00	(\$32.87)		
											CI04ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$66.71																
SINGH, DHARMENDRA	SINGH, DHARMENDRA		10677 SKY CHASE AVE NW		CONCORD, NC 28027	Proration	0072696297	KBJ9949	PENDING	374128305	Refund Generated due to proration on Bill #0072696297-2024-2024-0000-00	Vehicle Sold	6/16/2026		C ADVL	TAX	(\$57.22)	\$0.00	(\$57.22)
											CI02ADVL	TAX			(\$41.73)	\$0.00	(\$41.73)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$98.95																
SINGH, RANI KAUR	SINGH, RANI KAUR		2268 SWEET PEA LN		HARRISBURG, NC 28075	Proration	0045599751	EJF2720	PENDING	250263310	Refund Generated due to proration on Bill #0045599751-2025-2025-0000-00	Vehicle Sold	6/30/2026		C ADVL	TAX	(\$41.05)	\$0.00	(\$41.05)
											CI01ADVL	TAX			(\$29.22)	\$0.00	(\$29.22)		
											Refund					\$70.27			
SINGH, RANI KAUR	SINGH, RANI KAUR		2268 SWEET PEA LN		HARRISBURG, NC 28075	Proration	0079958028	FKP3926	PENDING	250263326	Refund Generated due to proration on Bill #0079958028-2025-2025-0000-00	Vehicle Sold	6/30/2026		C ADVL	TAX	(\$81.58)	\$0.00	(\$81.58)
											CI01ADVL	TAX			(\$58.07)	\$0.00	(\$58.07)		
											Refund					\$139.65			
SINGH, RANI KAUR	SINGH, RANI KAUR		2268 SWEET PEA LN		HARRISBURG, NC 28075	Proration	0075451887	REW9375	PENDING	250263330	Refund Generated due to proration on Bill #0075451887-2025-2025-0000-00	Vehicle Sold	6/30/2026		C ADVL	TAX	(\$148.49)	\$0.00	(\$148.49)
											CI01ADVL	TAX			(\$105.70)	\$0.00	(\$105.70)		
											Refund					\$254.19			
SMITH, JEAN NEWTON	SMITH, JEAN NEWTON		5633 NOLEN AVE NW		CONCORD, NC 28027	Proration	0000878014	HMH3383	PENDING	374127969	Refund Generated due to proration on Bill #0000878014-2025-2025-0000-00	Vehicle Sold	6/16/2026		C ADVL	TAX	(\$30.64)	\$0.00	(\$30.64)
											CI02ADVL	TAX			(\$22.34)	\$0.00	(\$22.34)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$52.98																
STEELE, DAVID THOMAS	STEELE, DAVID THOMAS	STEELE, CHRISTINA LOUISE	3900 HAHN BLVD		CONCORD, NC 28025	Adjustment < \$100	0090458549	1C493	PENDING	248714834	Refund Generated due to adjustment on Bill #0090458549-2025-2025-0000-00	Adjustment	6/3/2026		C ADVL	TAX	(\$80.71)	\$0.00	(\$80.71)
											FR16ADVL	TAX			(\$15.41)	\$0.00	(\$15.41)		
											Refund					\$96.12			
SUBRAMANIAN, ABISHAKE	SUBRAMANIAN, ABISHAKE		1828 TROTTING CIR NW		CONCORD, NC 28027	Proration	0088391294	LAA9290	PENDING	374443722	Refund Generated due to proration on Bill #0088391294-2025-2025-0000-00	Vehicle Sold	6/19/2026		C ADVL	TAX	(\$438.32)	\$0.00	(\$438.32)
											CI02ADVL	TAX			(\$319.60)	\$0.00	(\$319.60)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$757.92																
THOMAS, RONALD HEATH JR	THOMAS, RONALD HEATH JR		702 POCHARD PL		KNIGHTDALE, NC 27545	Proration	0084163099	KBL3342	PENDING	372917325	Refund Generated due to proration on Bill #0084163099-2024-2024-0000-00	Vehicle Sold	6/2/2026		C ADVL	TAX	(\$11.12)	\$0.00	(\$11.12)
											CI02ADVL	TAX			(\$8.10)	\$0.00	(\$8.10)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$19.22																
THOMPSON, JEWELL SMITH	THOMPSON, JEWELL SMITH		537 CAMROSE CIR NE		CONCORD, NC 28025	Proration	0014345852	PCH7565	PENDING	372917562	Refund Generated due to proration on Bill #0014345852-2025-2025-0000-00	Vehicle Sold	6/2/2026		C ADVL	TAX	(\$12.25)	\$0.00	(\$12.25)
											CI02ADVL	TAX			(\$8.93)	\$0.00	(\$8.93)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$21.18																
THORESON, MARK ALLEN	THORESON, MARK ALLEN		5890 BIRCHFIELD LN NW		CONCORD, NC 28027	Proration	0082914669	VH2051	PENDING	374113338	Refund Generated due to proration on Bill #0082914669-2025-2025-0000-00	Vehicle Sold	6/15/2026		C ADVL	TAX	(\$28.64)	\$0.00	(\$28.64)
											CI02ADVL	TAX			(\$20.89)	\$0.00	(\$20.89)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$49.53																
TLEGENOVA, TOGZHAN	TLEGENOVA, TOGZHAN		2396 MAPLE GROVE LN NW		CONCORD, NC 28027	Proration	0083452113	RJC2370	PENDING	372876027	Refund Generated due to proration on Bill #0083452113-2024-2024-0000-00	Vehicle Sold	6/1/2026		C ADVL	TAX	(\$28.74)	\$0.00	(\$28.74)
											CI02ADVL	TAX			(\$20.96)	\$0.00	(\$20.96)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$49.70																
TOLIVER, MARY ELISE-MELODY	TOLIVER, MARY ELISE-MELODY		6621 AFFIRMED CT		HARRISBURG, NC 28075	Proration	0088794376	LLS2797	PENDING	248793582	Refund Generated due to proration on Bill #0088794376-2025-2025-0000-00	Tag Surrender	6/4/2026		C ADVL	TAX	(\$68.58)	(\$3.43)	(\$72.01)
											CI01ADVL	TAX			(\$48.81)	(\$2.44)	(\$51.25)		
											Refund					\$123.26			
URBAN, DYLAN N	URBAN, DYLAN N		10876 TAILWATER ST		DAVIDSON, NC 28036	Adjustment >= \$100	0091635767	WBF1621	PENDING	373303854	Refund Generated due to adjustment on Bill #0091635767-2025-2025-0000-00	Military	6/5/2026		C ADVL	TAX	(\$171.24)	\$0.00	(\$171.24)
											CI04ADVL	TAX			(\$166.34)	\$0.00	(\$166.34)		
											CI04ADVL	VEHICLE FEE			(\$30.00)	\$0.00	(\$30.00)		
Refund			\$367.58																
VOGT, GUILFRED WILLIAM III	VOGT, GUILFRED WILLIAM III		12505 JIM SOSSOMAN RD		MIDLAND, NC 28107	Adjustment < \$100	0091719761	WBC7774	PENDING	498836872	Refund Generated due to adjustment on Bill #0091719761-2025-2025-0000-00	Situs error	6/16/2026		C ADVL	TAX	\$0.00	\$0.00	\$0.00
											CI02ADVL	TAX			(\$9.45)	\$0.00	(\$9.45)		
											CI02ADVL	VEHICLE FEE			(\$30.00)	\$0.00	(\$30.00)		
Refund			\$4.50	\$4.50															
Refund			\$34.95																
WAGNER, MARGARET ANN VAUGHAN	WAGNER, MARGARET ANN VAUGHAN		5125 ALBRIGHT RD NW	APT 106	CONCORD, NC 28027	Proration	0088253912	LMN3422	PENDING	375058497	Refund Generated due to proration on Bill #0088253912-2025-2025-0000-00	Vehicle Sold	6/26/2026		C ADVL	TAX	(\$101.74)	\$0.00	(\$101.74)
											CI02ADVL	TAX			(\$74.19)	\$0.00	(\$74.19)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$175.93																
WALKER, LANCE LOLAND	WALKER, LANCE LOLAND		999 STAFFORD FARM RD		CONCORD, NC 28025	Proration	0087206532	EFT2114	PENDING	248869098	Refund Generated due to proration on Bill #0087206532-2025-2025-0000-00	Vehicle Sold	6/5/2026		C ADVL	TAX	(\$20.11)	\$0.00	(\$20.11)
											FR14ADVL	TAX			(\$3.49)	\$0.00	(\$3.49)		
											Refund					\$23.60			
WALTER, CHANTEA LEAH	WALTER, CHANTEA LEAH		9604 ASHLEY GREEN CT NW		CONCORD, NC 28027	Proration	0068483932	CBE3818	PENDING	375368316	Refund Generated due to proration on Bill #0068483932-2024-2024-0000-00	Vehicle Sold	6/29/2026		C ADVL	TAX	(\$19.02)	\$0.00	(\$19.02)
											CI02ADVL	TAX			(\$13.87)	\$0.00	(\$13.87)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$32.89																
WALTER, KENNETH MATTHEW	WALTER, KENNETH MATTHEW	WALTER, CHANTEA LEAH	9604 ASHLEY GREEN CT NW		CONCORD, NC 28027	Proration	0071070421	KFV3216	PENDING	375368307	Refund Generated due to proration on Bill #0071070421-2025-2025-0000-00	Vehicle Sold	6/29/2026		C ADVL	TAX	(\$87.74)	\$0.00	(\$87.74)
											CI02ADVL	TAX			(\$63.98)	\$0.00	(\$63.98)		
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00		
Refund			\$151.72																



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Plate Number	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
WALTER, MICHAEL SCOTT	WALTER, MICHAEL SCOTT		PO BOX 1295		LOCUST, NC 28097	Proration	0089700231	KHF1711	PENDING	249558070	Refund Generated due to proration on Bill #0089700231-2025-2025-0000-00	Vehicle Sold	6/18/2026		C ADVL	TAX	(\$4.93)	\$0.00	(\$4.93)	
											FR08ADVL	TAX			(\$0.85)	\$0.00	(\$0.85)			
																	Refund		\$5.78	
WEBSTER, CHRISTOPHER JOHN KENT	WEBSTER, CHRISTOPHER JOHN KENT		9870 WALKERS GLEN DR NW		CONCORD, NC 28027	Proration	0058542600	FER7250	PENDING	372918114	Refund Generated due to proration on Bill #0058542600-2025-2025-0000-00	Vehicle Sold	6/2/2026		C ADVL	TAX	(\$52.85)	\$0.00	(\$52.85)	
											CI02ADVL	TAX			(\$38.53)	\$0.00	(\$38.53)			
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00			
																	Refund		\$91.38	
WHITE, KRISTIN KENT	WHITE, KRISTIN KENT		480 BEDFORD PL		CONCORD, NC 28027	Proration	0088471201	JKE4394	PENDING	373072197	Refund Generated due to proration on Bill #0088471201-2025-2025-0000-00	Vehicle Totalled	6/3/2026		C ADVL	TAX	(\$14.64)	\$0.00	(\$14.64)	
											CI02ADVL	TAX			(\$10.67)	\$0.00	(\$10.67)			
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00			
																	Refund		\$25.31	
WHITE, KRISTIN KENT	WHITE, KRISTIN KENT		480 BEDFORD PL		CONCORD, NC 28027	Proration	0088471198	M05E531	PENDING	373189788	Refund Generated due to proration on Bill #0088471198-2025-2025-0000-00	Vehicle Totalled	6/4/2026		C ADVL	TAX	(\$36.15)	\$0.00	(\$36.15)	
											CI02ADVL	TAX			(\$26.36)	\$0.00	(\$26.36)			
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00			
																	Refund		\$62.51	
ZACHARIAH, JIM OOMMEN	ZACHARIAH, JIM OOMMEN		10429 FALLING LEAF DR NW		CONCORD, NC 28027	Proration	0052441719	HHC9116	PENDING	375058869	Refund Generated due to proration on Bill #0052441719-2025-2025-0000-00	Vehicle Sold	6/26/2026		C ADVL	TAX	(\$58.66)	\$0.00	(\$58.66)	
											CI02ADVL	TAX			(\$42.78)	\$0.00	(\$42.78)			
											CI02ADVL	VEHICLE FEE			\$0.00	\$0.00	\$0.00			
																	Refund		\$101.44	
																		Refund Total		\$13442.04

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**July 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Boards and Committees - Commission on Financial Efficiency - Appointment

BRIEF SUMMARY:

The Commission on Financial Efficiency reviewed a resume from James Hayes for consideration for appointment. After review, the Commission voted to recommend that the matter be brought before the Board of Commissioners. The Board may also discuss the appointment as part of consideration of this item.

REQUESTED ACTION:

Consider appointment.

Recommended Motion:

Motion to appoint James Hayes to fill a seat on the Commission on Financial Efficiency.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership list

Commission on Financial Efficiency

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025	2	
	2				
Wes Huneycutt	3	2/17/2026	12/31/2026	2	1
Ian Patrick	4	2/17/2026	12/31/2026	1	
Vacant	5				
Vacant	6				
Vacant	7				
Vacant	8				
Vacant	9				
Vacant	10				
Vacant	11				

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Board of Commissioners - Commission on Financial Efficiency - Appointment

BRIEF SUMMARY:

The Commission on Financial Efficiency reviewed a resume from Dr. Jimmy Barrett for consideration for appointment. After review, the Commission voted to recommend that the matter be brought before the Board of Commissioners. The Board may also discuss the appointment as part of consideration of this item.

REQUESTED ACTION:

Consider appointment.

Recommended Motion:

Motion to appoint Dr. Jimmy Barrett to fill a seat on the Commission on Financial Efficiency.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Commission on Financial Efficiency

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025	2	
	2				
Wes Huneycutt	3	2/17/2026	12/31/2026	2	1
Ian Patrick	4	2/17/2026	12/31/2026	1	
Vacant	5				
Vacant	6				
Vacant	7				
Vacant	8				
Vacant	9				
Vacant	10				
Vacant	11				

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Boards and Committees - Commission on Financial Efficiency - Appointment

BRIEF SUMMARY:

The Commission on Financial Efficiency reviewed a resume from Logan Barrier for consideration for appointment. After review, the Commission voted to recommend that the matter be brought before the Board of Commissioners. The Board may also discuss the appointment as part of consideration of this item.

REQUESTED ACTION:

Consider appointment.

Recommended Motion:

Motion to appoint Logan Barrier to fill a seat on the Commission on Financial Efficiency.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership list

Commission on Financial Efficiency

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025	2	
	2				
Wes Huneycutt	3	2/17/2026	12/31/2026	2	1
Ian Patrick	4	2/17/2026	12/31/2026	1	
Vacant	5				
Vacant	6				
Vacant	7				
Vacant	8				
Vacant	9				
Vacant	10				
Vacant	11				

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Board and Committees - Commission on Financial Efficiency - Appointment

BRIEF SUMMARY:

The Commission on Financial Efficiency reviewed a resume from Darryl Jarvis for consideration for appointment. After review, the Commission voted to recommend that the matter be brought before the Board of Commissioners. The Board may also discuss the appointment as part of consideration of this item.

REQUESTED ACTION:

Consider appointment.

Recommended Motion:

Motion to appoint Darryl Jarvis to fill a seat on the Commission on Financial Efficiency.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership list

Commission on Financial Efficiency

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025	2	
	2				
Wes Huneycutt	3	2/17/2026	12/31/2026	2	1
Ian Patrick	4	2/17/2026	12/31/2026	1	
Vacant	5				
Vacant	6				
Vacant	7				
Vacant	8				
Vacant	9				
Vacant	10				
Vacant	11				

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Boards and Committees - Commission on Financial Efficiency – Appointment

BRIEF SUMMARY:

The Commission on Financial Efficiency reviewed a resume from Chris Cranston for consideration for appointment. This matter is to be brought before the Board of Commissioners. The Board may also discuss the appointment as part of consideration of this item.

REQUESTED ACTION:

Consider appointment.

Recommended Motion:

Motion to appoint Chris Cranston to fill a seat on the Commission on Financial Efficiency.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Membership List

Commission on Financial Efficiency

<i>Name</i>	<i>Seat</i>	<i>Appointment</i>	<i>Term Expiration</i>	<i>Number of Terms</i>	<i>Number of Boards Serving</i>
Commission on Financial Efficiency					
Laura Lindsey	1	1/21/2025	12/31/2025	2	
	2				
Wes Huneycutt	3	2/17/2026	12/31/2026	2	1
Ian Patrick	4	2/17/2026	12/31/2026	1	
Vacant	5				
Vacant	6				
Vacant	7				
Vacant	8				
Vacant	9				
Vacant	10				
Vacant	11				

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Finance - GO Bond Referendum - Public Hearing 6:00 P.M. or as soon thereafter

BRIEF SUMMARY:

The Board of Commissioners will conduct a public hearing on the bond order authorizing the General Obligation Bond Referendums for the schools and community college to be listed on the November 2026 Ballot.

REQUESTED ACTION:

Hold a public hearing regarding the bond order authorizing the General Obligation Bond Referendums for the schools and community college to be listed on the November 2026 Ballot.

SUBMITTED BY:

Jim M Howden, Finance Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

The Board of Commissioners for the County of Cabarrus, North Carolina met in a regular meeting in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina, at 6:00 p.m. on July 21, 2026.

Present: Chair Laura Blackwell Lindsey, presiding, and Commissioners

Absent: Commissioners

Also present: _____

* * * * *

The Chair announced that this was the hour and day fixed by the Board of Commissioners for a public hearing upon the orders entitled "ORDER AUTHORIZING \$340,000,000 SCHOOL BONDS" and "ORDER AUTHORIZING \$60,000,000 COMMUNITY COLLEGE BONDS" and that the Board of Commissioners would immediately hear anyone who might wish to be heard on the questions of the validity of said orders or the advisability of issuing said bonds.

A list of persons that appeared, either in person or by attorney, to be heard on the questions of the validity of said orders or the advisability of issuing said bonds and a summary of the comments is set forth in Exhibit A attached hereto.

Thereupon, upon motion of Commissioner _____, seconded by Commissioner _____, the order introduced and adopted on first reading on June 15, 2026 entitled "ORDER AUTHORIZING \$340,000,000 SCHOOL BONDS" was read a second time and placed upon its final adoption. The vote upon the final adoption of said order was:

Ayes: _____

Noes: _____

Thereupon, upon motion of Commissioner _____, seconded by Commissioner _____, the order introduced and adopted on first reading on June 15, 2026 entitled "ORDER AUTHORIZING \$60,000,000 COMMUNITY COLLEGE BONDS"

was read a second time and placed upon its final adoption. The vote upon the final adoption of said order was:

Ayes: _____

Noes: _____

The Clerk to the Board of Commissioners was thereupon directed to publish said order, together with the appended statement as required by The Local Government Bond Act, as amended, once in the Independent Tribune.

Thereupon, _____ introduced the following resolution the title of which was read and a copy of which had been previously distributed to each Commissioner:

RESOLUTION CALLING FOR A BOND REFERENDUM

BE IT RESOLVED by the Board of Commissioners for the County of Cabarrus, North Carolina (the "County") as follows:

Section 1. A bond referendum is hereby called to be held between 6:30 a.m. and 7:30 p.m., on Tuesday, November 3, 2026, at which there shall be submitted to the qualified voters of the County the questions stated in the form of ballot set forth in Section 4 of this resolution.

Section 2. For said referendum, (a) the registration records for elections in the County shall be used, and the registration records shall be open for the registration of qualified persons and for public inspection in the manner, under the conditions and at the times and places provided by the Cabarrus County Board of Elections, (b) the chief judges, judges and assistants appointed by the Cabarrus County Board of Elections for the several precincts and voting places in the County shall be the precinct officers for such precincts and voting places and (c) the precincts and voting places shall be that fixed by the Cabarrus County Board of Elections, subject to change as provided by law. The Cabarrus County Board of Elections is hereby requested to conduct said referendum in the County and to take all necessary steps to that end in accordance with the provisions of this section.

Section 3. The Clerk to the Board shall cause a notice of bond referendum to be published in the Independent Tribune once at least fourteen days before October 9, 2026 (being the 25th day prior to said bond referendum), and once again not less than seven days before said day, such notice to read substantially as follows:

NOTICE OF BOND REFERENDUM
in the
COUNTY OF CABARRUS, NORTH CAROLINA

A bond referendum will be held in the County of Cabarrus, North Carolina on Tuesday, November 3, 2026 regarding the approval of the following:

1. Not to exceed \$340,000,000 SCHOOL BONDS of said County. The proceeds of said School Bonds would be used for constructing, renovating, expanding, improving and equipping school buildings and other school facilities, all as set forth in the bond order adopted by the Board of Commissioners for said County on July 21, 2026. If said School Bonds are issued, taxes in an amount sufficient to pay the principal and interest thereof shall be levied upon all taxable property in the County of Cabarrus, North Carolina.

2. Not to exceed \$60,000,000 COMMUNITY COLLEGE BONDS of said County. The proceeds of said Community College Bonds would be used for constructing, renovating, expanding, improving and equipping community college facilities in said County for Rowan-Cabarrus Community College, all as set forth in the bond order adopted by the Board of Commissioners for said County on July 21, 2026. If said Community College Bonds are issued, taxes in an amount sufficient to pay the principal and interest thereof shall be levied upon all taxable property in the County of Cabarrus, North Carolina.

The referendum will be conducted by the Cabarrus County Board of Elections. The last day for new registration of those not now registered to vote is Friday, October 9, 2026. For further information and questions regarding said referendum, voter registration, procedures for those residents who have changed residences from the date of the last election, voting by absentee ballot, one stop voting and polling places, please contact the Cabarrus County Board of Elections, 369 Church Street N, Concord, North Carolina 28025, (704) 920-2860. The Cabarrus County Board of Elections' website is <https://www.cabarruscounty.us/Government/Departments/Board-of-Elections>.

H. Jay White, Sr.
Chair, Cabarrus County Board of Elections

Ariadne Olvera
Clerk to the Board of Commissioners
County of Cabarrus, North Carolina

Section 4. The form of the ballot questions to be used at said referendum shall be substantially as follows:

\$340,000,000 SCHOOL BONDS

Additional property taxes may be levied on property located in the County of Cabarrus, North Carolina in an amount sufficient to pay the principal of and interest on bonds if approved by the following ballot question.

Shall the order adopted on July 21, 2026, authorizing SCHOOL BONDS of the County of Cabarrus, North Carolina in an amount not to exceed \$340,000,000, plus interest, for the purpose of providing funds to construct, renovate, expand, improve and equip school buildings and other school facilities, and providing that additional taxes shall be levied in an amount sufficient to pay the principal of and interest on the bonds, be approved, in light of the following:

- (1) The estimated cumulative cost over the life of said bonds, using the highest interest rate charged for similar debt over the last 20 years, would be \$530,780,800, consisting of the \$340,000,000 principal amount of said bonds, plus \$190,780,800 of estimated interest..
- (2) The estimated amount of property tax liability increase for each one hundred thousand dollars (\$100,000) of property tax value to service the cumulative cost over the life of said bonds provided above would be \$42.50 per year.

[] YES

[] NO

\$60,000,000 COMMUNITY COLLEGE BONDS

Additional property taxes may be levied on property located in the County of Cabarrus, North Carolina in an amount sufficient to pay the principal of and interest on bonds if approved by the following ballot question.

Shall the order adopted on July 21, 2026, authorizing COMMUNITY COLLEGE BONDS of the County of Cabarrus, North Carolina in an amount not to exceed \$60,000,000, plus interest, for the purpose of providing funds to construct, renovate, expand, improve and equip community college facilities in said County for Rowan-Cabarrus Community College, and providing that additional taxes shall be levied in an amount sufficient to pay the principal of and interest on the bonds, be approved, in light of the following:

- (1) The estimated cumulative cost over the life of said bonds, using the highest interest rate charged for similar debt over the last 20 years, would be \$93,667,200, consisting of the \$60,000,000 principal amount of said bonds, plus \$33,667,200 of estimated interest.

(2) The estimated amount of property tax liability increase for each one hundred thousand dollars (\$100,000) of property tax value to service the cumulative cost over the life of said bonds provided above would be \$7.50 per year.

[] YES

[] NO

Section 5. The Clerk to the Board is hereby directed to mail or deliver a certified copy of this resolution to the Cabarrus County Board of Elections within three days after the adoption hereof.

Section 6. This resolution shall take effect upon its adoption.

Thereupon, upon motion of Commissioner _____, seconded by Commissioner _____, the foregoing resolution entitled “RESOLUTION CALLING A BOND REFERENDUM” was adopted by the following vote:

Ayes: _____

Noes: _____

* * * * *

I, Ariadne Olvera, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners for said County at a regular meeting held on July 21, 2026, as it relates in any way to the holding of a public hearing, the adoption of bond orders authorizing general obligation bonds of said County and the calling of a bond referendum upon such orders and that said proceedings are recorded in the minutes of said Board of Commissioners.

I DO HEREBY FURTHER CERTIFY that proper notice of such regular meeting was given as required by North Carolina law.

I DO HEREBY FURTHER CERTIFY that I will mail or deliver a certified copy of the resolution adopted on July 21, 2026 entitled “RESOLUTION CALLING A BOND REFERENDUM” to the Cabarrus County Board of Elections on or before the third day following the adoption of said resolution.

WITNESS my hand and official seal of said County this 21st day of July, 2026.

Clerk to the Board of Commissioners

[SEAL]

EXHIBIT A

[A list of any persons making comments and a summary of such comments to be attached. If no comments are made, please insert "None".]

June 20, 2026



ORDER AUTHORIZING \$340,000,000 SCHOOL BONDS

BE IT ORDERED by the Board of Commissioners for the County of Cabarrus, North Carolina:

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue School Bonds in an aggregate principal amount not exceeding \$340,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip school buildings and other school facilities.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

ORDER AUTHORIZING \$60,000,000 COMMUNITY COLLEGE BONDS

BE IT ORDERED by the Board of Commissioners for the County of Cabarrus, North Carolina:

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue Community College Bonds in an aggregate principal amount not exceeding \$60,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip community college facilities in said County for Rowan-Cabarrus Community College.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

The foregoing orders have been introduced and a sworn statement of debt has been filed under the Local Government Bond Act showing the appraised value of the County of Cabarrus, North Carolina to be \$50,002,251,000 and the net debt thereof, including the proposed bonds, to be \$402,880,000. The Finance Director of the County has filed a statement estimating that the total amount of interest that will be paid on the proposed school bonds over the expected term of the bonds, if issued, is \$190,780,800 and the total amount of interest that will be paid on the proposed community college bonds over the expected term of the bonds, if issued, is \$33,667,200 (using, for each estimate, the highest interest rate charged for similar debt over the last 20 years). Taxes are authorized to be levied to pay the principal of and interest on the bonds if they are issued. The Finance Director of the County has filed a statement estimating that a property tax increase of \$0.0425 per \$100.00 of assessed valuation will be required to provide sufficient funds to pay principal and interest on the proposed school bonds and a property tax increase of \$0.0075 per \$100.00 of assessed valuation will be required to provide sufficient funds to pay principal and interest on the proposed community college bonds. These estimates are preliminary, are for general informational purposes only, and may differ from the actual interest paid on such bonds or the property tax increases required to provide sufficient funds to pay the principal of and interest on the bonds. Such statement includes certain assumptions upon which the estimates are based, and there is no assurance that the circumstances included in such assumptions will occur. The validity of the proposed bonds is not subject to challenge on the grounds that the actual interest cost on the bonds when issued is or the actual property tax increase required to provide funds to pay principal and interest on the bonds is different than the estimated amounts set forth above.

Anyone who wishes to be heard on the questions of the validity of the bond orders and the advisability of issuing the bonds may appear at a public hearing or an adjournment thereof to be held at 6:00 p.m. on July 21, 2026, in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina.

By: Ariadne Olivera
Clerk to the Board of Commissioners for the
County of Cabarrus, North Carolina



ORDER AUTHORIZING \$340,000,000 SCHOOL BONDS

BE IT ORDERED by the Board of Commissioners for the County of Cabarrus, North Carolina:

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue School Bonds in an aggregate principal amount not exceeding \$340,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip school buildings and other school facilities.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

ORDER AUTHORIZING \$60,000,000 COMMUNITY COLLEGE BONDS

BE IT ORDERED by the Board of Commissioners for the County of Cabarrus, North Carolina:

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue Community College Bonds in an aggregate principal amount not exceeding \$60,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip community college facilities in said County for Rowan-Cabarrus Community College.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

The foregoing orders have been introduced and a sworn statement of debt has been filed under the Local Government Bond Act showing the appraised value of the County of Cabarrus, North Carolina to be \$50,002,251,000 and the net debt thereof, including the proposed bonds, to be \$402,880,000. The Finance Director of the County has filed a statement estimating that the total amount of interest that will be paid on the proposed school bonds over the expected term of the bonds, if issued, is \$190,780,800 and the total amount of interest that will be paid on the proposed community college bonds over the expected term of the bonds, if issued, is \$33,667,200 (using, for each estimate, the highest interest rate charged for similar debt over the last 20 years). Taxes are authorized to be levied to pay the principal of and interest on the bonds if they are issued. The Finance Director of the City has filed a statement estimating that a property tax increase of \$0.0425 per \$100.00 of assessed valuation will be required to provide sufficient funds to pay principal and interest on the proposed school bonds and a property tax increase of \$0.0075 per \$100.00 of assessed valuation will be required to provide sufficient funds to pay principal and interest on the proposed community college bonds. These estimates are preliminary, are for general informational purposes only, and may differ from the actual interest paid on such bonds or the property tax increases required to provide sufficient funds to pay the principal of and interest on the bonds. Such statement includes certain assumptions upon which the estimates are based, and there is no assurance that the circumstances included in such assumptions will occur. The validity of the proposed bonds is not subject to challenge on the grounds that the actual interest cost on the bonds when issued is or the actual property tax increase required to provide funds to pay principal and interest on the bonds is different than the estimated amounts set forth above.

Anyone who wishes to be heard on the questions of the validity of the bond orders and the advisability of issuing the bonds may appear at a public hearing or an adjournment thereof to be held at 6:00 p.m. on July 21, 2026, in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina.

By: Ariadne Olvera
Clerk to the Board of Commissioners for the
County of Cabarrus, North Carolina

Posted: June 19, 2026.

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**July 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Finance - GO Bonds - Adopt Bond Orders and Adopt Resolution Calling for Referendum

BRIEF SUMMARY:

This action is the last action the Board will take prior to the election in November. The Board will adopt the bond orders and adopt the resolution calling for a referendum.

REQUESTED ACTION:

Recommended Motions:

Motion to approve the School Bond Order.

Motion to approve the Community College Bond Order.

Motion to approve the resolution calling for referendum.

SUBMITTED BY:

Jim M Howden, Finance Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Public Hearing – Cabarrus 2026 Referendum
2. Order-Notice of Referendum
3. Notice of Public Hearing - Newspaper
4. Notice of Public Hearing - Website

The Board of Commissioners for the County of Cabarrus, North Carolina met in a regular meeting in the Commissioners' Meeting Room at the Cabarrus County Governmental Center located at 65 Church Street S in Concord, North Carolina, at 6:00 p.m. on July 21, 2026.

Present: Chair Laura Blackwell Lindsey, presiding, and Commissioners

Absent: Commissioners

Also present: _____

* * * * *

The Chair announced that this was the hour and day fixed by the Board of Commissioners for a public hearing upon the orders entitled "ORDER AUTHORIZING \$340,000,000 SCHOOL BONDS" and "ORDER AUTHORIZING \$60,000,000 COMMUNITY COLLEGE BONDS" and that the Board of Commissioners would immediately hear anyone who might wish to be heard on the questions of the validity of said orders or the advisability of issuing said bonds.

A list of persons that appeared, either in person or by attorney, to be heard on the questions of the validity of said orders or the advisability of issuing said bonds and a summary of the comments is set forth in Exhibit A attached hereto.

Thereupon, upon motion of Commissioner _____, seconded by Commissioner _____, the order introduced and adopted on first reading on June 15, 2026 entitled "ORDER AUTHORIZING \$340,000,000 SCHOOL BONDS" was read a second time and placed upon its final adoption. The vote upon the final adoption of said order was:

Ayes: _____

Noes: _____

Thereupon, upon motion of Commissioner _____, seconded by Commissioner _____, the order introduced and adopted on first reading on June 15, 2026 entitled "ORDER AUTHORIZING \$60,000,000 COMMUNITY COLLEGE BONDS"

was read a second time and placed upon its final adoption. The vote upon the final adoption of said order was:

Ayes: _____

Noes: _____

The Clerk to the Board of Commissioners was thereupon directed to publish said order, together with the appended statement as required by The Local Government Bond Act, as amended, once in the Independent Tribune.

Thereupon, _____ introduced the following resolution the title of which was read and a copy of which had been previously distributed to each Commissioner:

RESOLUTION CALLING FOR A BOND REFERENDUM

BE IT RESOLVED by the Board of Commissioners for the County of Cabarrus, North Carolina (the "County") as follows:

Section 1. A bond referendum is hereby called to be held between 6:30 a.m. and 7:30 p.m., on Tuesday, November 3, 2026, at which there shall be submitted to the qualified voters of the County the questions stated in the form of ballot set forth in Section 4 of this resolution.

Section 2. For said referendum, (a) the registration records for elections in the County shall be used, and the registration records shall be open for the registration of qualified persons and for public inspection in the manner, under the conditions and at the times and places provided by the Cabarrus County Board of Elections, (b) the chief judges, judges and assistants appointed by the Cabarrus County Board of Elections for the several precincts and voting places in the County shall be the precinct officers for such precincts and voting places and (c) the precincts and voting places shall be that fixed by the Cabarrus County Board of Elections, subject to change as provided by law. The Cabarrus County Board of Elections is hereby requested to conduct said referendum in the County and to take all necessary steps to that end in accordance with the provisions of this section.

Section 3. The Clerk to the Board shall cause a notice of bond referendum to be published in the Independent Tribune once at least fourteen days before October 9, 2026 (being the 25th day prior to said bond referendum), and once again not less than seven days before said day, such notice to read substantially as follows:

**NOTICE OF BOND REFERENDUM
in the
COUNTY OF CABARRUS, NORTH CAROLINA**

A bond referendum will be held in the County of Cabarrus, North Carolina on Tuesday, November 3, 2026 regarding the approval of the following:

1. Not to exceed \$340,000,000 SCHOOL BONDS of said County. The proceeds of said School Bonds would be used for constructing, renovating, expanding, improving and equipping school buildings and other school facilities, all as set forth in the bond order adopted by the Board of Commissioners for said County on July 21, 2026. If said School Bonds are issued, taxes in an amount sufficient to pay the principal and interest thereof shall be levied upon all taxable property in the County of Cabarrus, North Carolina.

2. Not to exceed \$60,000,000 COMMUNITY COLLEGE BONDS of said County. The proceeds of said Community College Bonds would be used for constructing, renovating, expanding, improving and equipping community college facilities in said County for Rowan-Cabarrus Community College, all as set forth in the bond order adopted by the Board of Commissioners for said County on July 21, 2026. If said Community College Bonds are issued, taxes in an amount sufficient to pay the principal and interest thereof shall be levied upon all taxable property in the County of Cabarrus, North Carolina.

The referendum will be conducted by the Cabarrus County Board of Elections. The last day for new registration of those not now registered to vote is Friday, October 9, 2026. For further information and questions regarding said referendum, voter registration, procedures for those residents who have changed residences from the date of the last election, voting by absentee ballot, one stop voting and polling places, please contact the Cabarrus County Board of Elections, 369 Church Street N, Concord, North Carolina 28025, (704) 920-2860. The Cabarrus County Board of Elections' website is <https://www.cabarruscounty.us/Government/Departments/Board-of-Elections>.

H. Jay White, Sr.
Chair, Cabarrus County Board of Elections

Ariadne Olvera
Clerk to the Board of Commissioners
County of Cabarrus, North Carolina

Section 4. The form of the ballot questions to be used at said referendum shall be substantially as follows:

\$340,000,000 SCHOOL BONDS

Additional property taxes may be levied on property located in the County of Cabarrus, North Carolina in an amount sufficient to pay the principal of and interest on bonds if approved by the following ballot question.

Shall the order adopted on July 21, 2026, authorizing SCHOOL BONDS of the County of Cabarrus, North Carolina in an amount not to exceed \$340,000,000, plus interest, for the purpose of providing funds to construct, renovate, expand, improve and equip school buildings and other school facilities, and providing that additional taxes shall be levied in an amount sufficient to pay the principal of and interest on the bonds, be approved, in light of the following:

- (1) The estimated cumulative cost over the life of said bonds, using the highest interest rate charged for similar debt over the last 20 years, would be \$530,780,800, consisting of the \$340,000,000 principal amount of said bonds, plus \$190,780,800 of estimated interest..
- (2) The estimated amount of property tax liability increase for each one hundred thousand dollars (\$100,000) of property tax value to service the cumulative cost over the life of said bonds provided above would be \$42.50 per year.

[] YES

[] NO

\$60,000,000 COMMUNITY COLLEGE BONDS

Additional property taxes may be levied on property located in the County of Cabarrus, North Carolina in an amount sufficient to pay the principal of and interest on bonds if approved by the following ballot question.

Shall the order adopted on July 21, 2026, authorizing COMMUNITY COLLEGE BONDS of the County of Cabarrus, North Carolina in an amount not to exceed \$60,000,000, plus interest, for the purpose of providing funds to construct, renovate, expand, improve and equip community college facilities in said County for Rowan-Cabarrus Community College, and providing that additional taxes shall be levied in an amount sufficient to pay the principal of and interest on the bonds, be approved, in light of the following:

- (1) The estimated cumulative cost over the life of said bonds, using the highest interest rate charged for similar debt over the last 20 years, would be \$93,667,200, consisting of the \$60,000,000 principal amount of said bonds, plus \$33,667,200 of estimated interest.

(2) The estimated amount of property tax liability increase for each one hundred thousand dollars (\$100,000) of property tax value to service the cumulative cost over the life of said bonds provided above would be \$7.50 per year.

[] YES

[] NO

Section 5. The Clerk to the Board is hereby directed to mail or deliver a certified copy of this resolution to the Cabarrus County Board of Elections within three days after the adoption hereof.

Section 6. This resolution shall take effect upon its adoption.

Thereupon, upon motion of Commissioner _____, seconded by Commissioner _____, the foregoing resolution entitled “RESOLUTION CALLING A BOND REFERENDUM” was adopted by the following vote:

Ayes: _____

Noes: _____

* * * * *

I, Ariadne Olvera, Clerk to the Board of Commissioners for the County of Cabarrus, North Carolina, DO HEREBY CERTIFY that the foregoing is a true copy of so much of the proceedings of said Board of Commissioners for said County at a regular meeting held on July 21, 2026, as it relates in any way to the holding of a public hearing, the adoption of bond orders authorizing general obligation bonds of said County and the calling of a bond referendum upon such orders and that said proceedings are recorded in the minutes of said Board of Commissioners.

I DO HEREBY FURTHER CERTIFY that proper notice of such regular meeting was given as required by North Carolina law.

I DO HEREBY FURTHER CERTIFY that I will mail or deliver a certified copy of the resolution adopted on July 21, 2026 entitled “RESOLUTION CALLING A BOND REFERENDUM” to the Cabarrus County Board of Elections on or before the third day following the adoption of said resolution.

WITNESS my hand and official seal of said County this 21st day of July, 2026.

Clerk to the Board of Commissioners

[SEAL]

EXHIBIT A

[A list of any persons making comments and a summary of such comments to be attached. If no comments are made, please insert "None".]

TO THE PUBLISHER OF THE INDEPENDENT TRIBUNE:

Please publish the following once in the Independent Tribune on Saturday, July 25, 2026:

ORDER AUTHORIZING \$340,000,000 SCHOOL BONDS

BE IT ORDERED by the Board of Commissioners for the County of Cabarrus, North Carolina:

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue School Bonds in an aggregate principal amount not exceeding \$340,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip school buildings and other school facilities.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

ORDER AUTHORIZING \$60,000,000 COMMUNITY COLLEGE BONDS

BE IT ORDERED by the Board of Commissioners for the County of Cabarrus, North Carolina:

1. That, pursuant to The Local Government Bond Act, as amended, the County of Cabarrus, North Carolina is hereby authorized to contract a debt, in addition to any and all other debt which said County may now or hereafter have power or authority to contract, and in evidence thereof to issue Community College Bonds in an aggregate principal amount not exceeding \$60,000,000 for the purpose of providing funds to construct, renovate, expand, improve and equip community college facilities in said County for Rowan-Cabarrus Community College.

2. That taxes shall be levied in an amount sufficient to pay the principal of and the interest on said bonds.

3. That a sworn statement of the debt of said County has been filed with the Clerk to the Board for said County and is open to public inspection.

4. That this order shall take effect when approved by the voters of said County at a referendum as provided in said Act.

The foregoing orders were adopted on the 21st day of July, 2026, and is hereby published this 25th day of July, 2026. Any action or proceeding questioning the validity of the orders must be begun within 30 days after the date of publication of this notice. The Finance Director of the County has filed a statement estimating that the total amount of interest that will be paid on the proposed school bonds over the expected term of the bonds, if issued, is \$190,780,800 and the total amount of interest that will be paid on the proposed community college bonds over the expected term of the bonds, if issued, is \$33,667,200 (using, for each estimate, the highest interest rate charged for similar debt over the last 20 years). Taxes are authorized to be levied to pay the principal of and interest on the bonds if they are issued. The Finance Director of the City has filed a statement estimating that a property tax increase of \$0.0425 per \$100.00 of assessed valuation will be required to provide sufficient funds to pay principal and interest on the proposed school bonds and a property tax increase of \$0.0075 per \$100.00 of assessed valuation will be required to provide sufficient funds to pay principal and interest on the proposed community college bonds. These estimates are preliminary, are for general informational purposes only, and may differ from the actual interest paid on such bonds or the property tax increases required to provide sufficient funds to pay the principal of and interest on the bonds. Such statement includes certain assumptions upon which the estimates are based, and there is no assurance that the circumstances included in such assumptions will occur. The validity of the proposed bonds is not subject to challenge on the grounds that the actual interest cost on the bonds when issued is or the actual property tax increase required to provide funds to pay principal and interest on the bonds is different than the estimated amounts set forth above.

By: Ariadne Olvera
Clerk to the Board of Commissioners for the
County of Cabarrus, North Carolina

TO THE PUBLISHER OF THE INDEPENDENT TRIBUNE:

Please publish the following twice in the Independent Tribune on Saturday, July 25, 2026 and Saturday, August 1, 2026:

**NOTICE OF BOND REFERENDUM
in the
COUNTY OF CABARRUS, NORTH CAROLINA**

A bond referendum will be held in the County of Cabarrus, North Carolina on Tuesday, November 3, 2026 regarding the approval of the following:

1. Not to exceed \$340,000,000 SCHOOL BONDS of said County. The proceeds of said School Bonds would be used for constructing, renovating, expanding, improving and equipping school buildings and other school facilities, all as set forth in the bond order adopted by the Board of Commissioners for said County on July 21, 2026. If said School Bonds are issued, taxes in an amount sufficient to pay the principal and interest thereof shall be levied upon all taxable property in the County of Cabarrus, North Carolina.

2. Not to exceed \$60,000,000 COMMUNITY COLLEGE BONDS of said County. The proceeds of said Community College Bonds would be used for constructing, renovating, expanding, improving and equipping community college facilities in said County for Rowan-Cabarrus Community College, all as set forth in the bond order adopted by the Board of Commissioners for said County on July 21, 2026. If said Community College Bonds are issued, taxes in an amount sufficient to pay the principal and interest thereof shall be levied upon all taxable property in the County of Cabarrus, North Carolina.

The referendum will be conducted by the Cabarrus County Board of Elections. The last day for new registration of those not now registered to vote is Friday, October 9, 2026. For further information and questions regarding said referendum, voter registration, procedures for those residents who have changed residences from the date of the last election, voting by absentee ballot, one stop voting and polling places, please contact the Cabarrus County Board of Elections, 369 Church Street N, Concord, North Carolina 28025, (704) 920-2860. The Cabarrus County Board of Elections' website is <https://www.cabarruscounty.us/Government/Departments/Board-of-Elections>.

H. Jay White, Sr.
Chair, Cabarrus County Board of Elections

Ariadne Olvera
Clerk to the Board of Commissioners
County of Cabarrus, North Carolina

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

NEW BUSINESS

SUBJECT:

Finance - Lottery Proceeds

BRIEF SUMMARY:

Lottery proceeds are provided to the County to help fund school capital projects including construction, renovations, repairs and payment of debt. Lottery proceeds of \$3,000,000 were included and approved in the Fiscal Year 2027 budget to be used to pay a portion of the County's debt services related to public school debt.

Included in the agenda is the budget amendment to record the receipt and transfer of those funds, the project ordinance for the Public-School Lottery Fund and the applications to draw down from the lottery funds associated with Cabarrus County Schools and Kannapolis City Schools

REQUESTED ACTION:

Recommended Motion:

Motion to authorize the Chair to execute the Public-School Building Capital Fund applications to release funds from the North Carolina Education Lottery, approve the budget amendment and approve the Public-School Lottery Fund Project Ordinance.

SUBMITTED BY:

Jim M Howden, Finance Director

BUDGET AMENDMENT REQUIRED:

Yes

ATTACHMENTS:

1. Kannapolis City School Lottery Request Application
2. Cabarrus County Schools Lottery Request Application
3. Fund 320 – Public School Building Lottery Fund Ordinance
4. Lottery Fund Budget Amendment

Budget Revision/Amendment Request

Date: 7/21/2026

Amount: 3,000,000.00

Dept. Head: James Howden

Department: Finance, Fund 320

☐ Internal Transfer Within Department

☐ Transfer Between Departments/Funds

☒ Supplemental Request

This amendment records the Public School Building Capital Lottery funds requested from the Department of Public Instruction. \$3,000,000 of the funds will be used towards the FY27 school debt service payments. Cabarrus County Schools' portion is \$2,690,000 and Kannapolis City Schools' portion is \$310,000.

Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
320	6	7210-6444	Lottery Proceeds	25,130,000.00	3,000,000.00		28,130,000.00
320	9	7210-9704	Contribution to GF/CIF	25,960,352.00	3,000,000.00		28,960,352.00

Budget Officer

- ☐ Approved
☐ Denied

County Manager

- ☐ Approved
☐ Denied

Board of Commissioners

- ☐ Approved
☐ Denied

Signature

Signature

Signature

Date

Date

Date

PUBLIC SCHOOL BUILDING CAPITAL PROJECTS FUND BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is the various County construction and renovation related projects. Details of the projects are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.
- C. It is estimated that the following revenues will be available to complete capital projects as listed.

Lottery Proceeds	\$29,927,858
Lottery – Repairs and Renovations	<u>830,352</u>

TOTAL REVENUES	\$30,758,210
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- D. The following appropriations are made as listed.

Capital Outlay – Rowan County	\$1,797,858
Transfer out	<u>\$28,960,352</u>

TOTAL EXPENDITURES	\$30,758,210
---------------------------	---------------------

GRAND TOTAL – REVENUES	\$30,758,210
GRAND TOTAL – EXPENDITURES	\$30,758,210

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.

- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this the 21 day of July 2026.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: _____
Chairperson

ATTEST:

Clerk to the Board

**DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

DPI Use Only

Approved By: _____

Date: _____

Date of Request: 07/21/2026

County: Cabarrus

Contact Person: Phil Penn

LEA: Cabarrus County #130

Title: Chief Financial Officer

Address: PO Box 388, Concord, NC 28026

Phone: 704-260-5705

Project Title: 2026/2027 Debt Services for School Construction & Renovations

Location: Concord, NC

Type of Facility: Debt Service for School Construction & Renovations (LOBs 2024B)

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

- (3) No county shall have to provide matching funds...
- (4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
- (5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Distribution requests must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: LOBs issued for construction of new elementary school and renovations on an additional seven schools for Cabarrus County Schools #130.

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		_____
Repair	_____		_____
Debt Payment / Bond Payment	_____		2,690,000.00
TOTAL	_____	\$	2,690,000.00

Estimated Project Beginning Date: 07/01/2026 Est. Project Completion Date: 06/30/2027

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 2,690,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

**DISTRIBUTION REQUEST
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

DPI Use Only

Approved By: _____

Date: _____

Date of Request: 07/21/2026

County: Cabarrus

Contact Person: Ashley Forrest

LEA: Kannapolis City Schools #132

Title: Finance Officer

Address: 100 Denver St Kannapolis NC 28083

Phone: 704-938-1131

Project Title: 2025/2026 Debt Services for School Renovations

Location: Kannapolis, NC

Type of Facility: Debt Service for School Renovations (LOBs 2024B)

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. ***Distribution requests must be submitted within one year following the date of final payment to the Contractor or Vendor.***

Short description of Construction Project: LOBs issued for renovations at Fred L. Wilson E.S. and HVAC replacement at Forrest Park Elementary School for Kannapolis City Schools #132.

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		_____
Repair	_____		_____
Debt Payment / Bond Payment	_____		310,000.00
TOTAL	_____	\$	310,000.00

Estimated Project Beginning Date: 07/01/2026 Est. Project Completion Date: 06/30/2027

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 310,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

BOC - Receive Updates From Commission Members Who Serve As Liaisons To Municipalities Or On Various Boards/Committees

BRIEF SUMMARY:

This time is allotted during regular meetings to receive updates from commission members that serve as liaisons to local municipalities or that serve on various boards/committees, if needed. This opportunity allows the board as a whole to learn more about what is going on with the boards each commissioner is individually involved with.

REQUESTED ACTION:

Receive updates and discuss as needed.

SUBMITTED BY:

Ariadne Olvera, Clerk to Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

BOC - Request for Applications for County Boards/Committees

BRIEF SUMMARY:

Vacant Positions on the Cabarrus County Boards & Committees are as follows:

Active Living and Parks Commission - 1 Expired
Adult Care Home Community Advisory Committee - 14 Vacant **
Concord Planning Commission (ETJ) - 1 Vacant *
HCCBG - 3 Expired *
Library Board of Trustees - 3 Expired *
Nursing Home Community Advisory Board - 8 Vacant **
Region F Aging Advisory Committee - 1 Vacant *
Transportation Advisory Board - 5 Vacant and 4 Expired *
Youth Commission - 10 Vacant * *

*Term lengths and expirations vary per board roster.

**Initial terms are for one year. Additional terms are for three years.

A description of each board/committee is attached along with an application for appointment. Visit the County's website to complete the online application. For more information, contact the Clerk at 704-920-2109 or go to <https://www.cabarruscounty.us/boards-and-committees>.

REQUESTED ACTION:

Review the aforementioned list of County Boards/Committees for the benefit of the viewing audience and encourage citizens to participate.

SUBMITTED BY:

Ariadne Olvera, Clerk to the Board

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

Budget - Monthly Budget Amendment Report

BRIEF SUMMARY:

Monthly report of Budget Amendments. This report shows all transfers of money from one appropriation to another in accordance with the Budget Ordinance for FY 2025-2026.

REQUESTED ACTION:

For informational purposes. No action required.

SUBMITTED BY:

Rosh I Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120012	BUA	06/01/2026	06/01/2026	book invc	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191211	9610		1211	book invc		budget books invoice				50.00	
2	00191211	9320		1211	book invc		Travel and Education budget books invoice Printing & Binding			50.00		
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120019	BUA	06/01/2026	06/01/2026	Utilities	ypineda	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192210	9412		2210	2210		Utilities				9,000.00	
2	00192210	9411		2210	2210		Power Utilities Natural Gas			9,000.00		
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120050	BUA	06/03/2026	06/03/2026	Antenna	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192740	9331		2740	Antenna		T	to purchase antennas			10,264.00	
2	00192740	9445		2740	Antenna		T	Minor Office Equipment & Furn to purchase antennas Purchased Services				10,264.00
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120064	BUA	06/03/2026	06/03/2026	fuel	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR 2026	PER 12	JOURNAL 120064	SRC BUA	EFF DATE 06/03/2026	ENT DATE 06/03/2026	JNL DESC fuel	CLERK snpolitis	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191410	9346		1410	fuel			fuel	invoice	160.00		
2	00191910	9346		1410	fuel			Fuel	fuel invoice			160.00
								Fuel				
** JOURNAL TOTAL										0.00	0.00	
YEAR 2026	PER 12	JOURNAL 120077	SRC BUA	EFF DATE 06/04/2026	ENT DATE 06/04/2026	JNL DESC fuel	CLERK snpolitis	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191952	9606		1952	fuel				adjusting for fuel invoice			16,000.00
2	00191952	9346		1952	fuel			Engineers	adjusting for fuel invoice	12,500.00		
3	00191940	9346		1952	fuel			Fuel	adjusting for fuel invoice	3,500.00		
								Fuel	Prop Maint			
** JOURNAL TOTAL										0.00	0.00	
YEAR 2026	PER 12	JOURNAL 120094	SRC BUA	EFF DATE 06/04/2026	ENT DATE 06/04/2026	JNL DESC TRAINING	CLERK trligon	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192730	9360		2730	TRAINING		T		Medical Supplies			13,684.24
2	00192730	9635		2730	TRAINING		T		Education Programs	13,684.24		
** JOURNAL TOTAL										0.00	0.00	
YEAR 2026	PER 12	JOURNAL 120110	SRC BUA	EFF DATE 06/05/2026	ENT DATE 06/05/2026	JNL DESC fuel	CLERK snpolitis	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120110	BUA	06/05/2026	06/05/2026	fuel	snpolit	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191810	9346		1810	fuel		fuel invoice adjustment		300.00			
2	00191910	9346		1810	fuel		fuel invoice adjustment				300.00	
** JOURNAL TOTAL									0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120111	BUA	06/05/2026	06/05/2026	Permit	Fee	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27094610	9445		4610	Permit Fee		Purchased Services				300.00	
2	27094610	9405		4610	Permit Fee		Permitting Fees		300.00			
** JOURNAL TOTAL									0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120112	BUA	06/05/2026	06/05/2026	LF OT	kpgrant	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27094610	9445		4610	LF OT		Purchased Services				5,000.00	
2	27094610	9113		4610	LF OT		Overtime		5,000.00			
** JOURNAL TOTAL									0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120113	BUA	06/05/2026	06/05/2026	REC OT	kpgrant	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR 2026	PER 12	JOURNAL 120113	SRC BUA	EFF DATE 06/05/2026	ENT DATE 06/05/2026	JNL DESC REC OT	CLERK kpgrant	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27094620	9370		4620	REC OT		Recycling Program Expense				3,500.00	
2	27094620	9113		4620	REC OT		Overtime			3,500.00		
** JOURNAL TOTAL										0.00	0.00	

YEAR 2026	PER 12	JOURNAL 120124	SRC BUA	EFF DATE 06/05/2026	ENT DATE 06/05/2026	JNL DESC misc ovg	CLERK snpolitis	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191115	9301		1115	misc ovg		misc overage corrections			120.00		
2	00191115	9445		1115	misc ovg		Office Supplies					
							misc overage corrections			305.00		
3	00191115	9331		1115	misc ovg		Purchased Services					
							misc overage corrections				425.00	
							Minor Office Equipment & Furn					
** JOURNAL TOTAL										0.00	0.00	

YEAR 2026	PER 12	JOURNAL 120145	SRC BUA	EFF DATE 06/08/2026	ENT DATE 06/08/2026	JNL DESC Respite	CLERK mnxiong	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00195630	9462	ERPL	5630	5630		Move to 5630-9476				30,000.00	
2	00195630	9476		5630	5630		Child State Foster Care					
							From 56309462-ERPL			20,000.00		
3	00195630	9610	349-1	5630	5630		Placement Prevention Svcs					
							From 56309462-ERPL			10,000.00		
							Travel					
** JOURNAL TOTAL										0.00	0.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120168	BUA	06/09/2026	06/09/2026	FCS	mnxiong	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00195760	9445		FCSPR		5760	To 57609417-CGSP				2,222.00	
2	00195760	9417		CGSP		5760	Purchased Services					
							From 57609445-FCSPR			2,222.00		
							Dept of Aging Grants					
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120179	BUA	06/09/2026	06/09/2026	travel/ed	vlfagg	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	44295910	9397			5910	travel/ed					9,000.00	
2	44295910	9610		A1VIR	5910	travel/ed	Miscellaneous			9,000.00		
							Travel and Education					
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120183	BUA	06/09/2026	06/09/2026	ED-SUP	vlfagg	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	44295910	970015	BE8BH	5910		ED-SUP	Opioid SubRec Trav&Education				728.00	
2	44295910	970013	BE8BH	5910		ED-SUP	Opioid SubRec Prog&Supp			728.00		
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120216	BUA	06/09/2026	06/09/2026	Clinician	trligon	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120216	BUA	06/09/2026	06/09/2026	Clinician	trligon	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													
1	00192730	9340	PPE				T					10,000.00	
2	00192730	9360	LABS				T					10,000.00	
3	00192730	9360					T					13,030.00	
4	00192730	9445					T				33,030.00		
							Purchased Services						
** JOURNAL TOTAL											0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120269	BUA	06/09/2026	06/09/2026	HYD PUMP	tmclair	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													
1	00191955	9610		1955	HYD PUMP							1,881.00	
							MOVE TO 9560 HYD PUMP REPA						
2	00191955	9560		1955	HYD PUMP						1,881.00		
							MOVE FROM 9610 HYD PUMP RE						
							Minor Equipment Maintenance						
** JOURNAL TOTAL											0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120271	BUA	06/09/2026	06/09/2026	K-9 Squad	blconrad	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													
1	00192110	9317		2110	K-9 Squad		T				4,000.00		
							to cover K-9 Year End Invo						
2	00192110	9610		2110	K-9 Squad		T					4,000.00	
							K-9 Squad						
							to cover K-9 Year End Invo						
							Travel						
** JOURNAL TOTAL											0.00	0.00	

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120272	BUA	06/09/2026	06/09/2026	2140-YE	blconrad	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													
1	00192140	9331		2140	2140-YE		T	to cover Year End Invoices				10.00	
2	00192140	9301		2140	2140-YE		T	Minor Office Equipment & Furn to cover Year End Invoices office Supplies					10.00
** JOURNAL TOTAL											0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120319	BUA	06/10/2026	06/10/2026	2130-Linen	blconrad	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													
1	00192130	9305		2130	2130-Linen		T	to purchase add'l mattress				4,244.00	
2	00192130	9394		2130	2130-Linen		T	Linen supplies to purchase add'l mattress Janitorial Supplies					4,244.00
** JOURNAL TOTAL											0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120320	BUA	06/10/2026	06/10/2026	2110-9520	blconrad	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													
1	00192110	9520		2110	2110-9520		T	to cover June Vehicle Mtce				20,800.00	
2	00192110	9863		2110	2110-9520		T	Autos & Trucks Maintenance to cover June Vehicle Mtce Motor Vehicles					20,800.00
** JOURNAL TOTAL											0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120325	BUA	06/10/2026	06/10/2026	waste Disp	kpggrant	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120325	BUA	06/10/2026	06/10/2026	waste Dispkpgrant		1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27094610	9446		4610	Waste Disp							7,500.00
								Landfill Tax Remittance				
2	27094610	9414		4610	Waste Disp					7,500.00		
								Waste Disposal Charges				
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120368	BUA	06/11/2026	06/11/2026	TRAFU	jjshuping	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192110	9201	TRAFU	TRAFU	TRAFU		T			MOVE BUDGET FROM SALARIES	600.00	
										Social Security		
2	00192110	9101	TRAFU	TRAFU	TRAFU		T			MOVE BUDGET TO SOCIAL SECU		600.00
										Salaries & Wages		
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120369	BUA	06/11/2026	06/11/2026	Accounts	its9	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191810	9445	TAS	1810	Balance							35,000.00
										Purchased Services		
2	00191810	9445	EBS	1810	Balance							75,000.00
										Purchased Services		
3	00191810	9445		1810	Balance						110,000.00	
										Purchased Services		
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120387	BUA	06/11/2026	06/11/2026	TruckMaint	jaburnett	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120387	BUA	06/11/2026	06/11/2026	TruckMaint	jaburnett	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192715	9520		2715	TruckMaint		Truck Maintenance BA			9,427.85		
2	00192715	9610		2715	TruckMaint		Autos & Trucks Maintenance				6,000.00	
3	00192715	9445		2715	TruckMaint		Travel and Education				3,427.85	
							Truck Maintenance BA					
							Purchased Services					
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120395	BUA	06/12/2026	06/12/2026	2145-MED	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192145	9366	MED	2145	2145-MED		T	to cover Year End Invoices		14,000.00		
2	00192145	9605		2145	2145-MED		T	Shelter Supplies-Medical			14,000.00	
								to cover Year End Invoices				
								Consultants				
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120397	BUA	06/12/2026	06/12/2026	2130-9301	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192130	9301		2130	2130-9301		T	to cover Year End Invoices		5,000.00		
2	00192130	9320		2130	2130-9301		T	Office Supplies			1,277.66	
3	00192130	9340		2130	2130-9301		T	to cover Year End Invoices			3,722.34	
								Printing & Binding				
								Uniforms				
** JOURNAL TOTAL										0.00	0.00	

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120412	BUA	06/12/2026	06/12/2026	Balancing	its9	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191810	9342	MSFT	1810		Account						60,000.00
2	00191810	942001		1810		Account						45,000.00
3	00191810	9445	NACS	1810		Account						20,000.00
4	00191810	9445	TAS	1810		Account						20,000.00
5	00191810	9342		1810		Account				145,000.00		
							Minor Technology Equipment					
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120418	BUC	06/12/2026	06/12/2026	FLPBD	msthorne	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	38068140	6932	FLPBD					Frank Liske Park Boat Dock				2,375,000.00
2	38068140	6932	FLP					Cont from Comm Investment Fund				
								Frank Liske Park Boat Dock		2,375,000.00		
3	38098140	9830	FLPBD					Cont from Comm Investment Fund				
								Frank Liske Park Boat Dock		2,375,000.00		
4	38098140	9830	FLP					Other Improvements				2,375,000.00
								Frank Liske Park Boat Dock				
5	380	5704						Other Improvements				
								Appropriations		2,375,000.00		1
6	380	5703										2,375,000.00 1
								Estimated Revenues				
7	380	5704										2,375,000.00 1
								Appropriations				
8	380	5703								2,375,000.00		1
								Estimated Revenues				
** JOURNAL TOTAL										4,750,000.00	4,750,000.00	

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120437	BUA	06/15/2026	06/15/2026	20095	jjshuping	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192110	9316		20095	20095	20095	T	TRANS BUDGET TO OVERTIME				.62
2	00192110	9113		20095	20095	20095	T	Supplies TRANS BUDGET FROM SUPPLIES Overtime			.62	
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120543	BUA	06/15/2026	06/15/2026	Postage	mnxiong	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00195610	9331	310-1	5610	5610			Move to Postage				12,000.00
2	00195610	9325	310-1	5610	5610			Minor Office Equipment & Furn Move to Postage Postage			12,000.00	
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120544	BUA	06/15/2026	06/15/2026	Legal	mnxiong	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00195610	9331	310-1	5610	5610			To Legal Fees				15,143.00
2	00195610	9609		5610	5610			Minor Office Equipment & Furn From Minor Off & Purch Svc			40,000.00	
3	00195610	9445	HUBB	5610	5610			Legal fees To Legal Fees Purchased Services				24,857.00
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120552	BUA	06/16/2026	06/16/2026	Lift	trligon	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120552	BUA	06/16/2026	06/16/2026	Lift	trligon	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192730	9520					T					29,240.95
2	00191955	9860					T	Autos & Trucks Maintenance		29,240.95		
								Equipment & Furniture				
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120553	BUA	06/16/2026	06/16/2026	LIFT	tmclair	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00191955	9863		1955	LIFT			MOVE TO 1955-9860				27,810.00
2	00191955	9860		1955	LIFT			Motor Vehicles		27,810.00		
								MOVE FROM 1955-9863				
								Equipment & Furniture				
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120560	BUA	06/16/2026	06/16/2026	2140-9330	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192140	9330		2140	2140-9330		T	to cover Year End Invoices		115.00		
2	00192140	9320		2140	2140-9330		T	Tools & Minor Equipment				115.00
								to cover Year End Invoices				
								Printing & Binding				
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120565	BUA	06/16/2026	06/16/2026	2145-9394	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120565	BUA	06/16/2026	06/16/2026	2145-9394	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192145	9394		2145	2145-9394		T	to cover Year End Invoices			1,500.00	
2	00192145	9366	MED	2145	2145-9394		T	Janitorial Supplies to cover Year End Invoices Shelter Supplies-Medical				1,500.00
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120584	BUA	06/16/2026	06/16/2026	E-8-11	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00162410	6901		BOC	E-8-11			demolitions				90,195.00
2	00192410	9445		BOC	E-8-11			Fund Balance Appropriated demolitions			90,195.00	
3	001	5704		BOC	E-8-11			Purchased Services				90,195.00 1
4	001	5703		BOC	E-8-11			Appropriations			90,195.00	1
								Estimated Revenues				
** JOURNAL TOTAL										90,195.00	90,195.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120587	BUA	06/16/2026	06/16/2026	E-12	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00165410	6606	4HCAN	BOC	E-12			addtl funding 4h afterscho				34,500.00
2	00165410	6606	SCH	BOC	E-12			Program Fees				2,000.00
3	00195410	9104	4HCAN	BOC	E-12			addtl funding 4h afterscho			10,908.00	
4	00195410	9201	4HCAN	BOC	E-12			Program Fees-Schools				
5	00195410	9202	4HCAN	BOC	E-12			addtl funding 4h afterscho			600.00	
								Temporary Employees				
								Social Security				
								addtl funding 4h afterscho			240.00	
								Medicare				

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120587	BUA	06/16/2026	06/16/2026	E-12	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
6	00195410	9230	4HCAN	BOC	E-12		addtl funding 4h afterscho			12.00		
7	00195410	9356	4HCAN	BOC	E-12		Workers' compensation					
8	00195410	9640	4HCAN	BOC	E-12		addtl funding 4h afterscho			24,500.00		
							Special Program Supplies					
9	001	5704		BOC	E-12		addtl funding 4h afterscho			240.00		
							Insurance & Bonds					
10	001	5703		BOC	E-12		Appropriations				36,500.00	1
							Estimated Revenues			36,500.00		1
** JOURNAL TOTAL										36,500.00	36,500.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120589	BUA	06/16/2026	06/16/2026	Fans Tools	skpgrant	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27094620	9370		4620		Fans Tools						1,000.00
2	27094620	9330		4620		Fans Tools					1,000.00	
							Recycling Program Expense					
							Tools & Minor Equipment					
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120591	BUA	06/16/2026	06/16/2026	Membership	pkpgrant	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27094620	9370		4620		Membership						500.00
2	27094620	9630		4620		Membership					500.00	
							Recycling Program Expense					
							Dues & Subscriptions					
** JOURNAL TOTAL										0.00	0.00	

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120605	BUA	06/17/2026	06/17/2026	E-16.1	snpolit	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	00162720	6126		BOC	E-16.1		fund 001 EOY BA					300,000.00
2	00192720	9756		BOC	E-16.1		Sales Tax Fire Districts				300,000.00	
3	00162730	6613		BOC	E-16.1		Fire Districts					150,000.00
4	00192730	9445		BOC	E-16.1		Ambulance Fees				150,000.00	
5	001	5704		BOC	E-16.1		fund 001 EOY BA					450,000.00 1
6	001	5703		BOC	E-16.1		Purchased Services					
							Appropriations				450,000.00	1
							Estimated Revenues					
** JOURNAL TOTAL											450,000.00	450,000.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120606	BUA	06/17/2026	06/17/2026	E-16.2	snpolit	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	43062710	6011		BOC	E-16.2		fund 430 EOY BA					400,000.00
2	43062710	6012		BOC	E-16.2		Property Tax Current Year Coll					53,000.00
3	43092710	975601		BOC	E-16.2		fund 430 EOY BA				3,000.00	
4	43092710	9773		BOC	E-16.2		Concord Rural				25,000.00	
5	43092710	9774		BOC	E-16.2		Rimer Volunteer Fire Departmen				17,000.00	
6	43092710	9775		BOC	E-16.2		fund 430 EOY BA				7,000.00	
7	43092710	9776		BOC	E-16.2		Mt Mitchell Fire District				40,000.00	
8	43092710	9777		BOC	E-16.2		Gold Hill Volunteer Fire Dept				40,000.00	
9	43092710	9778		BOC	E-16.2		fund 430 EOY BA				26,000.00	
10	43092710	9779		BOC	E-16.2		Georgeville Fire District				15,000.00	
							Flowes Store Fire District					

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120606	BUA	06/17/2026	06/17/2026	E-16.2	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
11	43092710	9780		BOC	E-16.2		fund 430 EOY BA			40,000.00		
12	43092710	9781		BOC	E-16.2		Odell Volunteer Fire Departmen			4,000.00		
13	43092710	9783		BOC	E-16.2		Richfield Volunteer Fire Dept			16,000.00		
14	43092710	9784		BOC	E-16.2		Jackson Park Fire District			33,000.00		
15	43092710	9785		BOC	E-16.2		Cold water Fire District			50,000.00		
16	43092710	9786		BOC	E-16.2		Allen Volunteer Fire Departmen			80,000.00		
17	43092710	9788		BOC	E-16.2		Midland Fire District			22,000.00		
18	43092710	9798		BOC	E-16.2		Northeast Volunteer Fire Dept			35,000.00		
19	430	5704		BOC	E-16.2		Harrisburg Volunteer Fire Dept				453,000.00	1
20	430	5703		BOC	E-16.2		Appropriations					
							Estimated Revenues			453,000.00		1
** JOURNAL TOTAL										453,000.00	453,000.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120608	BUA	06/17/2026	06/17/2026	E-16.3	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27064610	6901		BOC	E-16.3		fund 270 EOY BA				2,420,000.00	
2	27094610	9661		BOC	E-16.3		Fund Balance Appropriated					
3	270	5704		BOC	E-16.3		fund 270 EOY BA			2,420,000.00		
4	270	5703		BOC	E-16.3		Capital Reserve				2,420,000.00	1
							Appropriations					
							Estimated Revenues			2,420,000.00		1
** JOURNAL TOTAL										2,420,000.00	2,420,000.00	

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120612	BUA	06/17/2026	06/17/2026	E-16.4	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	560	5610	6606		BOC	E-16.4	fund 560 EOY BA				50,000.00	
2	560	95610	9460		BOC	E-16.4	Program Fees			50,000.00		
3	560		5704		BOC	E-16.4	fund 560 EOY BA					
4	560		5703		BOC	E-16.4	General Assistance				50,000.00	1
							Appropriations					
							Estimated Revenues			50,000.00		1
** JOURNAL TOTAL										50,000.00	50,000.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120613	BUA	06/17/2026	06/17/2026	E-16.5	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	610	61917	6901		BOC	E-16.5	fund 610 EOY BA				1,000,000.00	
2	610	91917	9645		BOC	E-16.5	Fund Balance Appropriated			1,000,000.00		
3	610	91918	9485		BOC	E-16.5	Self-Insured Hospital Claims			5,000.00		
4	610	91918	9645		BOC	E-16.5	Administration Fees			15,000.00		
5	610	61918	6901		BOC	E-16.5	Self-Insured Claims				20,000.00	
6	610		5704		BOC	E-16.5	fund 610 EOY BA				1,020,000.00	1
7	610		5703		BOC	E-16.5	Fund Balance Appropriated					
							Appropriations			1,020,000.00		1
							Estimated Revenues					
** JOURNAL TOTAL										1,020,000.00	1,020,000.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120615	BUA	06/17/2026	06/17/2026	E-17.1	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE	
2026	12	120615	BUA	06/17/2026	06/17/2026	E-17.1	snpolitis	1	N	Hist	2026		
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION													
1	38060000	6937	2024A	BOC	E-17.1		fund 380/390 EOY BA				1.40		
2	38090000	9609	2024A	BOC	E-17.1		2024A Financing Proceeds						
3	38061110	6935	RPAIR	BOC	E-17.1		fund 380/390 EOY BA					1.40	
							Legal fees						
4	38091110	9830	RPAIR	BOC	E-17.1		fund 380/390 EOY BA				181,534.89		
							2020 Financing Proceeds						
5	38061110	6902	RPAIR	BOC	E-17.1		fund 380/390 EOY BA					181,534.89	
							Other Improvements						
6	38091110	9830	RPAIR	BOC	E-17.1		fund 380/390 EOY BA				181,534.89		
							Contribution From General Fund						
7	38060000	6902	UNAL	BOC	E-17.1		fund 380/390 EOY BA				181,534.89		
							Other Improvements						
8	38090000	9830	UNAL	BOC	E-17.1		fund 380/390 EOY BA					181,534.89	
							Contribution From General Fund						
9	38061110	6910	RPAIR	BOC	E-17.1		fund 380/390 EOY BA						.46
							Cont From Capital Projects Fd						
10	38091110	9607	RPAIR	BOC	E-17.1		fund 380/390 EOY BA				.04		
							Architects						
11	38091110	9820	RPAIR	BOC	E-17.1		fund 380/390 EOY BA				.42		
							Building Imp - Gov Center						
12	38065310	6375	MENT	BOC	E-17.1		fund 380/390 EOY BA					955,053.06	
							State Budget Allocation						
13	38095310	9820	MENT	BOC	E-17.1		fund 380/390 EOY BA				955,053.06		
							Construction						
14	39067340	6937	2024A	BOC	E-17.1		fund 380/390 EOY BA						2,578,986.00
							2024A Financing Proceeds						
15	39067340	6708		BOC	E-17.1		fund 380/390 EOY BA				2,578,986.00		
							Interest on 2024A Financing						
16	39067347	6933		BOC	E-17.1		fund 380/390 EOY BA					4,968.18	
							2020 Draw Proceeds						
17	39097347	9607		BOC	E-17.1		fund 380/390 EOY BA				4,968.18		
							Architects						
18	380	5704		BOC	E-17.1							773,517.23	1
							Appropriations						
19	390	5704		BOC	E-17.1							4,968.18	1
							Appropriations						
20	380	5703		BOC	E-17.1						773,517.23		1
							Estimated Revenues						
21	390	5703		BOC	E-17.1							2,574,017.82	1
							Estimated Revenues						

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120615	BUA	06/17/2026	06/17/2026	E-17.1	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT		CREDIT OB
ACCOUNT DESCRIPTION												
22	390	5707		BOC	E-17.1						2,578,986.00	1
								Budgetary FB - Unreserved				
23	390	5703		BOC	E-17.1						2,578,986.00	1
								Estimated Revenues				
24	390	5707		BOC	E-17.1							2,578,986.00 1
								Budgetary FB - Unreserved				
** JOURNAL TOTAL											5,931,489.23	5,931,489.23

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120622	BUA	06/17/2026	06/17/2026	E-17.2	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT		CREDIT OB
ACCOUNT DESCRIPTION												
1	46162111	6701		BOC	E-17.2			fund 461 EOY BA				5,000.00
								Interest on Investments				
2	46192111	9836		BOC	E-17.2			fund 461 EOY BA			5,000.00	
								Forfeiture Sharing Expenses				
3	46162111	6701	TREAS	BOC	E-17.2			fund 461 EOY BA				9,300.00
								Interest on Investments				
4	46162111	6305	TREAS	BOC	E-17.2			fund 461 EOY BA				40,033.00
								Federal Forfeiture Sharing				
5	46192111	9836	TREAS	BOC	E-17.2			fund 461 EOY BA			49,333.00	
								Forfeiture Sharing Expenses				
6	46162112	6306		BOC	E-17.2			fund 461 EOY BA				42,080.00
								NC Substance Control Tax				
7	46162112	6701		BOC	E-17.2			fund 461 EOY BA				11,000.00
								Interest on Investments				
8	46192112	9838		BOC	E-17.2			fund 461 EOY BA			53,080.00	
								NC Control Substance Tax Expen				
9	46162114	6694		BOC	E-17.2			fund 461 EOY BA				5,000.00
								Firing Range Revenues				
10	46162114	6701		BOC	E-17.2			fund 461 EOY BA				700.00
								Interest on Investments				
11	46192114	9572		BOC	E-17.2			fund 461 EOY BA			5,700.00	
								Range Maintenance/Repair				
12	461	5704		BOC	E-17.2							113,113.00 1
								Appropriations				
13	461	5703		BOC	E-17.2						113,113.00	1
								Estimated Revenues				
** JOURNAL TOTAL											113,113.00	113,113.00

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120627	BUA	06/17/2026	06/17/2026	E-17.3	snpolit	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	53260000	6701		BOC	E-17.3		fund 532 EOY BA				7,123.00	
2	53260000	6805		BOC	E-17.3		Interest on Investments				665.00	
3	53290000	9358		BOC	E-17.3		fund 532 EOY BA			7,788.00		
4	532	5704		BOC	E-17.3		Cont and Private Donations					
5	532	5703		BOC	E-17.3		Special Projects					
							Appropriations					1
										7,788.00		1
							Estimated Revenues					
** JOURNAL TOTAL										7,788.00	7,788.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120628	BUA	06/17/2026	06/17/2026	E-17.4	snpolit	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	46060000	6023		BOC	E-17.4		fund 460 EOY BA				341,145.00	
2	46060000	6023		BOC	E-17.4		Deferred Tax Collections			120,000.00		
3	46060000	602301		BOC	E-17.4		fund 460 EOY BA				313.00	
4	46060000	6024		BOC	E-17.4		Deferred Tax Coll-Prior Years				90,578.00	
5	46060000	661401		BOC	E-17.4		Deferred Tax Interest				12,038.00	
6	46060000	6701		BOC	E-17.4		fund 460 EOY BA				55,000.00	
7	46090000	9830		BOC	E-17.4		Interest on Investments			499,074.00		
8	46090000	9830		BOC	E-17.4		Other Improvements				120,000.00	
9	46063250	6841	DE	BOC	E-17.4		fund 460 EOY BA				5,450.00	
10	46093250	9315	DE	BOC	E-17.4		Duke Power Rebate			5,450.00		
11	46061610	6501	0258	BOC	E-17.4		Hlth & Sft - Duke Rebate				137,962.00	
							Register of Deeds Fees					

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120628	BUA	06/17/2026	06/17/2026	E-17.4	snpolit	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
12	46061610	6701		BOC	E-17.4		fund 460 EOY BA				25,575.00	
13	46091610	9407		BOC	E-17.4		Interest on Investments			163,537.00		
14	46068140	6923		BOC	E-17.4		fund 460 EOY BA				503,377.00	
15	46098140	9830		BOC	E-17.4		Automation & Enhancement Pres					
16	46063270	6606	DRILL	BOC	E-17.4		Contribution Convention & Visi			503,377.00		
17	46093270	9419	DRILL	BOC	E-17.4		fund 460 EOY BA				3,713.00	
18	46063330	6023		BOC	E-17.4		Other Improvements					
19	46093330	971033		BOC	E-17.4		fund 460 EOY BA				120,000.00	
20	460	5704		BOC	E-17.4		Program Fees					
21	460	5703		BOC	E-17.4		Repairs and Maintenance					
							fund 460 EOY BA					
							Deferred Tax Collections					
							fund 460 EOY BA					
							Carolina Farm Steward					
							Appropriations					
							Estimated Revenues					
** JOURNAL TOTAL										1,175,151.00	1,175,151.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120633	BUA	06/17/2026	06/17/2026	E-15	snpolit	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	10099120	9742	2026R	BOC	E-15		record 2016 LOBs refunding			36,981,168.30		
2	10069120	6928	2026R	BOC	E-15		Debt Refinancing					
3	10069120	6707	2026R	BOC	E-15		record 2016 LOBs refunding				33,823,933.18	
4	10099120	9406		BOC	E-15		Limited Obligation Ref. Bonds					
5	10069120	6928	2026R	BOC	E-15		record 2016 LOBs refunding				3,313,928.55	
6	10099120	9609		BOC	E-15		Premium on Debt Issued					
							record 2016 LOBs refunding			156,693.43		
							Bank service charges					
							record 2016 LOBs refunding				266,066.82	
							Limited Obligation Ref. Bonds					
							record 2016 LOBs refunding			266,066.82		
							Legal fees					

CABARRUS COUNTY - PROD

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120633	BUA	06/17/2026	06/17/2026	E-15	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
7	10099120	9436	2024A	BOC	E-15			record 2016 LOBs refunding Arbitrage Expense		829,134.00		
8	10099120	9436	2024B	BOC	E-15			record 2016 LOBs refunding Arbitrage Expense		1,315,804.00		
9	10069120	6708	2024A	BOC	E-15			record 2016 LOBs refunding Interest on 2024A Financing				829,134.00
10	10069120	6709	2024B	BOC	E-15			record 2016 LOBs refunding Interest on 2024B Financing				1,315,804.00
11	10099120	9800	G87	BOC	E-15			record 2016 LOBs refunding Capital Outlay Lease - GASB87		100,000.00		
12	10099120	9865	G96	BOC	E-15			record 2016 LOBs refunding Capital Outlay - SBITA		500,000.00		
13	10099120	991302	G87	BOC	E-15			record 2016 LOBs refunding Lease Principal - GASB 87		200,000.00		
14	10099120	991303	G96	BOC	E-15			record 2016 LOBs refunding Expenditure: Principal GASB 96		150,000.00		
15	10099120	993201	G87	BOC	E-15			record 2016 LOBs refunding Lease Interest - Equipment		25,000.00		
16	10099120	993202	G96	BOC	E-15			record 2016 LOBs refunding Expenditure: Interest GASB96		25,000.00		
17	10060000	6901		BOC	E-15			record 2016 LOBs refunding Fund Balance Appropriated				1,000,000.00
18	100	5704		BOC	E-15			Appropriations				40,548,866.55 1
19	100	5703		BOC	E-15			Estimated Revenues		40,548,866.55		1
** JOURNAL TOTAL										40,548,866.55	40,548,866.55	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120641	BUA	06/17/2026	06/17/2026	2145-9394	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192145	9394		2145	2145-9394		T			to cover Year End Invoices Janitorial Supplies	1,000.00	
2	00192145	9366	MED	2145	2145-9394		T			to cover Year End Invoices Shelter Supplies-Medical		1,000.00
** JOURNAL TOTAL										0.00	0.00	

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120666	BUA	06/17/2026	06/17/2026	2110-Motor	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192110	9520		2110	2110-Motor		T	to cover Y/E	MOTORcycle M	2,800.00		
2	00192110	9653		2110	2110-Motor		T	Autos & Trucks Maintenance	to cover Y/E MOTORcycle M		2,800.00	
								Medical Consultants				
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120748	BUA	06/18/2026	06/18/2026	handrails	kpgrant	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	27094610	9446		4610	handrails							3,000.00
2	27094610	9501		4610	handrails			Landfill Tax Remittance		3,000.00		
								Buildings & Grounds Maintenan				
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120749	BUA	06/18/2026	06/18/2026	2145-9394	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192145	9394		2145	2145-9394		T	to cover Year End Invoices		500.00		
2	00192145	9605		2145	2145-9394		T	Janitorial Supplies			500.00	
								to cover Year End Invoices				
								Consultants				
** JOURNAL TOTAL										0.00	0.00	
YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120750	BUA	06/18/2026	06/18/2026	2118-SRO	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120750	BUA	06/18/2026	06/18/2026	2118-SRO	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192118	9420		2118	2118-SRO		T	to cover Budget overages		860.00		
2	00192118	9331		2118	2118-SRO		T	Cell Phones		640.00		
3	00192118	9342		2118	2118-SRO		T	Minor Office Equipment & Furn				1,500.00
								to cover Budget overages				
								Minor Technology Equipment				
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120751	BUA	06/18/2026	06/18/2026	2119-over	blconrad	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00192119	9301		2119	2119-over		T	to cover Budget overage		1,920.00		
2	00192119	9331		2119	2119-over		T	Office Supplies		80.00		
3	00192119	9445		2119	2119-over		T	Minor Office Equipment & Furn				2,000.00
								to cover Budget overage				
								Purchased Services				
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120786	BUA	06/18/2026	06/18/2026	Respite	mnxiong	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
1	00195630	9653		5630	5630			To 56309462-MISC				30,000.00
2	00195630	9462	ERPL	5630	5630			Medical Consultants				13,100.00
3	00195630	9462	MISC	5630	5630			To 56309462-MISC				
								Child State Foster Care				
								FROM MED CONS & ERPL	43,100.00			
								AFDC Child State Foster Care				
** JOURNAL TOTAL										0.00	0.00	

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JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120792	BUA	06/19/2026	06/19/2026	Fuel	mamiller	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT		CREDIT OB
ACCOUNT DESCRIPTION												
1	00191930	9113		2026	1930		T					500.00
2	00191930	9346		2026	1930		T	Overtime			500.00	
								Fuel				
** JOURNAL TOTAL										0.00		0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120916	BUA	06/22/2026	06/22/2026	CCS DM	msthorne	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT		CREDIT OB
ACCOUNT DESCRIPTION												
1	39067210	6932	DM23					CCS DM Weddington Hills Fi				25,000.00
								Cont from Comm Investment Fund				
2	39097210	9501	DM23					CCS DM Weddington Hills Fi	25,000.00			
								Buildings & Grounds Maintenanc				
3	39067210	6932	DM26					CCS DM Weddington Hills Fi	25,000.00			
								Cont from Comm Investment Fund				
4	39097210	9501	DM26					CCS DM Weddington Hills Fi				25,000.00
								Buildings & Grounds Maintenanc				
** JOURNAL TOTAL										0.00		0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	120924	BUA	06/22/2026	06/22/2026	Record	msthorne	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT		CREDIT OB
ACCOUNT DESCRIPTION												
1	39097210	9501	DM25					CCS DM25 CHS Switchgear Re		257,340.00		
								Buildings & Grounds Maintenanc				
2	39067210	6932	DM25					CCS DM25 CHS Switchgear Re				257,340.00
								Cont from Comm Investment Fund				
3	39097210	9501	DM26					CCS DM25 CHS Switchgear Re				257,340.00
								Buildings & Grounds Maintenanc				
4	39067210	6932	DM26					CCS DM25 CHS Switchgear Re	257,340.00			
								Cont from Comm Investment Fund				
** JOURNAL TOTAL										0.00		0.00

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JOURNAL INQUIRY

YEAR 2026	PER 12	JOURNAL 120975	SRC BUA	EFF DATE 06/23/2026	ENT DATE 06/23/2026	JNL DESC Adjust	CLERK ypineda	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	00192730	9630		2730	Adjust		Budget Adjustment				130.00	
2	00192730	9752		2730	Adjust		Dues & Subscriptions					130.00
							Budget Adjustment					
							First Responder					
** JOURNAL TOTAL											0.00	0.00

YEAR 2026	PER 12	JOURNAL 121069	SRC BUA	EFF DATE 06/24/2026	ENT DATE 06/24/2026	JNL DESC Clinic	CLERK jrray	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	61091917	9360		6109	Clinic		Medical Supplies					2,069.63
2	61091917	9570		6109	Clinic		Service Contracts				2,069.63	
** JOURNAL TOTAL											0.00	0.00

YEAR 2026	PER 12	JOURNAL 121101	SRC BUA	EFF DATE 06/25/2026	ENT DATE 06/25/2026	JNL DESC EOY BA	CLERK snpolitis	ENTITY 1	AUTO-REV N	STATUS Hist	BUD YEAR 2026	JNL TYPE
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												
1	00197210	9445	TECH	1211	EOY BA		end of year budget amendme				36,324.00	
2	00197210	9862		1211	EOY BA		Purchased Services					36,324.00
3	00197230	9445	TECH	1211	EOY BA		Technology					
4	00197230	9862	KANN	1211	EOY BA		end of year budget amendme				8,832.00	
5	00191210	9101		1211	EOY BA		Purchased Services					8,832.00
6	00191211	9101		1211	EOY BA		Technology					146,800.00
7	00191215	9101		1211	EOY BA		Salaries & wages				12,400.00	
							end of year budget amendme					
							Salaries & wages				2,700.00	
							end of year budget amendme					
							Salaries & wages					

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	121101	BUA	06/25/2026	06/25/2026	EOY BA	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
							ACCOUNT DESCRIPTION					
8	00191220	9101		1211	EOY BA		end of year	budget	amendme	1,500.00		
9	00191225	9101		1211	EOY BA		Salaries & Wages	budget	amendme	900.00		
10	00191410	9101		1211	EOY BA		end of year	budget	amendme	43,300.00		
11	00191610	9101		1211	EOY BA		Salaries & Wages	budget	amendme	18,900.00		
12	00191810	9101		1211	EOY BA		Salaries & Wages	budget	amendme	59,200.00		
13	00191940	9101		1211	EOY BA		end of year	budget	amendme	300.00		
14	00191955	9101		1211	EOY BA		Salaries & Wages	budget	amendme	7,600.00		
15	00191230	9101		1211	EOY BA		Salaries & Wages	budget	amendme		81,800.00	
16	00191115	9201		1211	EOY BA		end of year	budget	amendme	16,500.00		
17	00191211	9201		1211	EOY BA		Social Security	budget	amendme	3,600.00		
18	00191215	9201		1211	EOY BA		Social Security	budget	amendme	1,300.00		
19	00191220	9201		1211	EOY BA		Social Security	budget	amendme	2,500.00		
20	00191225	9201		1211	EOY BA		end of year	budget	amendme	600.00		
21	00191410	9201		1211	EOY BA		Social Security	budget	amendme	19,300.00		
22	00191610	9201		1211	EOY BA		end of year	budget	amendme	6,700.00		
23	00191810	9201		1211	EOY BA		Social Security	budget	amendme	27,600.00		
24	00191955	9201		1211	EOY BA		end of year	budget	amendme	3,700.00		
25	00192110	9101		1211	EOY BA		Social Security	budget	amendme		340,800.00	
26	00192140	9101		1211	EOY BA		Salaries & Wages	budget	amendme	30,500.00		
27	00192210	9115		1211	EOY BA		end of year	budget	amendme	100.00		
28	00192710	9101		1211	EOY BA		Appointed Boards	budget	amendme	14,500.00		
							Salaries & Wages					

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	121101	BUA	06/25/2026	06/25/2026	EOY BA	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION												
29	00192730	9101		1211	EOY BA		end of year budget amendme			136,600.00		
30	00192910	9116		1211	EOY BA		Salaries & Wages			142,300.00		
31	00192140	9201		1211	EOY BA		Special Separation Allowance					
32	00192710	9201		1211	EOY BA		end of year budget amendme			11,000.00		
							Social Security					
33	00193250	9101		1211	EOY BA		end of year budget amendme			5,800.00		
							Social Security					
34	00193230	9101		1211	EOY BA		end of year budget amendme				17,200.00	
							Salaries & Wages					
35	00193270	9101		1211	EOY BA		end of year budget amendme			5,100.00		
							Salaries & Wages					
36	00193280	9101		1211	EOY BA		end of year budget amendme			5,700.00		
							Salaries & Wages					
37	00193230	9201		1211	EOY BA		end of year budget amendme			2,100.00		
							Salaries & Wages					
38	00195630	9101		1211	EOY BA		end of year budget amendme			4,300.00		
							Social Security					
39	00195600	9101		1211	EOY BA		end of year budget amendme				137,800.00	
							Salaries & Wages					
40	00195625	9101		1211	EOY BA		end of year budget amendme			56,000.00		
							Salaries & Wages					
41	00195640	9101		1211	EOY BA		end of year budget amendme			30,700.00		
							Salaries & Wages					
42	00195695	9101		1211	EOY BA		end of year budget amendme			19,800.00		
							Salaries & Wages					
43	00195760	9101		1211	EOY BA		end of year budget amendme			700.00		
							Salaries & Wages					
44	00195600	9201		1211	EOY BA		end of year budget amendme			4,900.00		
							Salaries & Wages					
45	00195640	9201		1211	EOY BA		end of year budget amendme			19,500.00		
							Social Security					
							end of year budget amendme			6,200.00		
							Social Security					
** JOURNAL TOTAL										0.00	0.00	

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	121259	BUA	06/29/2026	06/29/2026	PECORI	Feejrray	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION				DEBIT	CREDIT OB
ACCOUNT DESCRIPTION												

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	121259	BUA	06/29/2026	06/29/2026	PECORI Fee	Jrray	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT		CREDIT OB
ACCOUNT DESCRIPTION												
1	61091917	9360		1917	PECORI Fee		Medical Supplies					1,000.00
2	61091917	948503		1917	PECORI Fee		Federal PPACA Fees				1,000.00	
** JOURNAL TOTAL										0.00		0.00

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2026	12	121405	BUA	06/30/2026	06/30/2026	elevate	snpolitis	1	N	Hist	2026	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION			DEBIT		CREDIT OB
ACCOUNT DESCRIPTION												
1	00195615	947601	ELVT	5615	elevate		elevate grant					16,807.22
2	00195615	9101	ELVT	5615	elevate		Teen Pregnancy Prevent Prgm				16,807.22	
							elevate grant					
							Salaries & Wages					
** JOURNAL TOTAL										0.00		0.00
** GRAND TOTAL										57,046,102.78		57,046,102.78

65 Journals printed

** END OF REPORT - Generated by Yesenia Pineda **

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

Budget - Monthly Financial Update

BRIEF SUMMARY:

Monthly reports displaying relevant information regarding the year-to-date budget.

REQUESTED ACTION:

For informational purposes. No action required.

SUBMITTED BY:

Rosh I Khatri, Budget Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of June 30, 2026*

*this report was pulled prior to month end and year end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with	% Collected
	Original	Final			Final Budget	or Used
REVENUES						
Ad Valorem Taxes & Interest	(280,066,034)	(280,066,034)	(281,328,179)	\$ -	\$ (1,262,145)	100.5%
Other Taxes	(49,039,740)	(49,339,740)	(40,793,318)	-	8,546,422	82.7%
Intergovernmental Revenues	(31,450,692)	(32,914,361)	(31,154,112)	-	1,760,248	94.7%
Permits and Fees	(9,652,880)	(9,652,880)	(11,721,723)	-	(2,068,843)	121.4%
Sales and Services	(19,219,193)	(19,402,050)	(20,103,818)	-	(701,768)	103.6%
Investment Earnings	(4,500,000)	(4,500,000)	(9,157,056)	-	(4,657,056)	203.5%
Miscellaneous/Other Finance Sources	(5,582,708)	(51,002,526)	(3,307,730)	-	47,694,797	6.5%
TOTAL REVENUES	(399,511,247)	(446,877,591)	(397,565,935)	\$ -	\$ 49,311,656	89.0%
EXPENDITURES						
GENERAL GOVERNMENT						
Board of Commissioners	\$ 644,168	\$ 653,081	\$ 572,643	\$ -	80,438	87.7%
Legal	999,780	1,046,075	596,260	0	449,815	57.0%
County Manager	1,414,043	1,812,980	1,498,599	11,700	302,681	83.3%
Budget	491,624	507,624	488,652	-	18,972	96.3%
Strategy	461,078	461,078	257,823	-	203,255	55.9%
Procurement	268,847	272,847	263,886	-	8,961	96.7%
Communications	1,022,356	1,026,356	925,685	-	100,671	90.2%
Safety & Risk	306,065	307,565	294,060	-	13,505	95.6%
Human Resources	1,806,198	1,811,298	1,542,561	-	268,737	85.2%
Tax Collector	1,312,320	1,312,320	1,147,188	-	165,132	87.4%
Tax Administration	3,480,407	3,546,967	3,467,294	-	79,673	97.8%
Board of Elections	1,768,456	1,768,456	1,245,501	18,000	504,955	71.4%
Register of Deeds	885,667	911,267	898,087	-	13,180	98.6%
Finance	2,153,182	2,153,182	1,989,899	30,975	132,308	93.9%
Information Technology	10,047,588	11,526,579	10,149,377	507,413	869,789	92.5%
Non-departmental*	3,613,785	2,635,063	1,252,250	742,629	640,185	75.7%
Facility Design & Construction	358,832	359,432	352,420	-	7,012	98.0%
Infrastructure & Asset Management						
Grounds Maintenance	2,695,327	2,838,012	2,413,086	209,142	215,783	92.4%
Administration	3,737,145	3,754,616	3,002,192	8,059	744,365	80.2%
Sign Maintenance	305,205	309,379	280,614	4,503	24,262	92.2%
Building Maintenance	4,473,308	4,551,272	3,175,091	423,380	952,800	79.1%
Facility Services	3,836,259	3,836,259	3,509,444	124,572	202,243	94.7%
Fleet Maintenance	1,037,066	1,079,499	897,150	57,051	125,297	88.4%
Contribution to Other Funds	41,633,975	70,654,559	70,643,559	-	11,000	100.0%
Total General Government	\$ 88,752,681	\$ 121,085,765	\$ 110,863,322	\$ 2,137,423	\$ 8,085,020	93.3%
PUBLIC SAFETY						
Sheriff						
Administration & Operations	\$ 30,477,051	\$ 29,748,100	26,252,574	645,965	\$ 2,849,561	90.4%
Harrisburg Division	4,334,536	4,342,536	3,537,721	0	804,815	81.5%
Midland Division	535,107	535,107	448,595	-	86,512	83.8%
Mt. Pleasant Division	482,827	482,827	438,771	-	44,056	90.9%
School Resource Officers	3,630,896	3,709,734	3,601,816	-	107,919	97.1%
Communications	-	4,085,241	3,886,341	58,899	140,001	96.6%
Detention Center	21,554,220	21,876,922	20,099,790	440,915	1,336,217	93.9%
Animal Control	1,426,330	1,573,116	1,544,088	0	29,027	98.2%
Animal Shelter	1,012,556	1,063,747	891,538	193	172,017	83.8%
Courts Maintenance	1,267,713	1,277,597	952,498	83,557	241,542	81.1%
Construction Standards	6,126,981	8,318,969	7,711,655	(0)	607,315	92.7%
Emergency Management	483,981	551,535	461,663	-	89,872	83.7%
Fire Services	2,343,577	2,343,577	2,263,374	0	80,203	96.6%
Fire Districts	2,162,708	2,462,708	2,198,830	-	263,878	89.3%
Emergency Medical Services	20,110,669	21,246,951	19,897,287	722,582	627,082	97.0%
Emergency Telephone	117,300	1,957,993	280,083	25,362	1,652,548	15.6%
Other Public Safety*	1,670,901	2,046,546	1,964,970	263,113	(181,537)	108.9%
Total Public Safety	\$ 97,737,353	\$ 107,623,208	\$ 96,431,593	\$ 2,240,585	\$ 8,951,030	91.7%

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
General Fund
Statement of Revenues and Expenditures - Budget and Actual
As of June 30, 2026*

*this report was pulled prior to month end and year end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with	% Collected
	Original	Final			Final Budget	or Used
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	733,516	742,916	\$ 712,636	\$ -	\$ 30,280	95.9%
Community Development	1,008,271	1,016,530	518,097	-	498,433	51.0%
Soil & Water Conservation	442,761	448,461	437,543	-	10,918	97.6%
Zoning Administration	314,507	316,607	306,458	-	10,149	96.8%
Economic Development Corporation	841,726	841,726	733,323	-	108,403	87.1%
Economic Development Incentives	2,430,000	4,561,218	597,652	-	3,963,566	13.1%
Other Economic & Physical Development*	2,322,325	2,518,600	2,250,346	72,000	196,254	92.2%
Total Economic & Physical Development	\$ 8,093,106	\$ 10,446,058	\$ 5,556,055	\$ 72,000	\$ 4,818,003	53.9%
HUMAN SERVICES						
Veterans Services	\$ 586,770	\$ 586,770	\$ 559,662	\$ -	\$ 27,108	95.4%
Cooperative Extension	476,226	543,937	\$ 439,443	-	104,495	80.8%
Human Services						
Business Operations	860,943	936,443	923,374	-	13,069	98.6%
Administration	7,555,780	7,550,330	6,774,220	88,904	687,206	90.9%
Economic Family Support Services	2,489,303	2,650,630	2,216,399	34,857	399,374	84.9%
Food and Nutrition Services	2,979,175	3,009,875	2,973,937	-	35,938	98.8%
Transportation	3,690,068	4,521,249	3,764,823	133,110	623,317	86.2%
Child Welfare	14,869,149	15,186,021	12,453,850	94,336	2,637,836	82.6%
Child Support Services	2,616,824	2,642,824	2,588,792	2,020	52,012	98.0%
Economic Services	11,263,201	11,263,201	10,526,144	-	737,057	93.5%
Adult and Family Services	3,417,117	3,415,617	3,271,814	269	143,534	95.8%
Nutrition	910,742	901,936	798,337	35,087	68,512	92.4%
Behavioral Health Division	348,349	349,049	341,883	-	7,166	97.9%
Senior Services	955,454	975,495	874,914	2,785	97,796	90.0%
Cabarrus Health Alliance	12,649,861	12,649,861	12,065,220	584,641	0	100.0%
Other Human Services*	945,511	947,371	761,764	210,008	(24,401)	102.6%
Total Human Services	\$ 66,614,473	\$ 68,130,611	\$ 61,334,576	\$ 1,186,017	\$ 5,610,018	91.8%
EDUCATION						
Cabarrus County Schools Operating	\$ 109,230,994	\$ 110,212,473	\$ 110,195,132	\$ -	\$ 17,341	100.0%
Kannapolis City Schools Operating	12,503,346	12,662,802	12,662,802	-	-	100.0%
RCCC Operating	4,903,500	4,903,500	4,903,500	-	-	100.0%
Cabarrus County Schools Capital	36,324	36,324	36,324	-	-	100.0%
Kannapolis City Schools Capital	8,832	8,832	8,832	-	-	100.0%
RCCC Capital	-	-	-	-	-	-
Other Education*	148,534	148,534	148,534	-	-	100.0%
Total Education	\$ 126,831,530	\$ 127,972,465	\$ 127,955,124	\$ -	\$ 17,341	100.0%
CULTURE & RECREATION						
Active Living & Parks						
Parks	\$ 2,800,941	\$ 2,815,751	\$ 2,550,462	\$ 14,999	\$ 250,290	91.1%
Senior Centers	1,228,436	1,224,936	1,098,067	-	126,869	89.6%
Library System	7,425,727	7,551,798	7,238,316	7,650	305,832	96.0%
Other Cultural & Recreation*	27,000	27,000	27,000	138,000	(138,000)	611.1%
Total Culture & Recreation	\$ 11,482,104	\$ 11,619,485	\$ 10,913,845	\$ 160,649	\$ 544,991	95.3%
DEBT SERVICE						
Schools	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	-	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 399,511,247	\$ 446,877,591	\$ 413,054,513	\$ 5,796,675	\$ 28,026,402	93.7%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ (15,488,578)	\$ (5,796,675)	\$ (21,285,253)	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
Community Investment Fund
Statement of Revenues and Expenditures - Budget and Actual
As of June 30, 2026*

*this report was pulled prior to month end and year end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with Final Budget	% Collected or Used
	Original	Final				
REVENUES						
Other Taxes	\$ (28,710,260)	\$ (28,710,260)	\$ (25,106,466)	\$ -	\$ 3,603,794	87.4%
Intergovernmental Revenues	(404,000)	(404,000)	(383,782)	-	20,218	95.0%
Investment Earnings	(2,000,000)	(6,143,063)	(6,843,022)	-	(699,960)	111.4%
Other Finance Sources	(62,795,997)	(162,766,539)	(112,307,726)	-	50,458,814	69.0%
TOTAL REVENUES	\$ (93,910,257)	\$ (198,023,862)	\$ (144,640,996)	\$ -	\$ 53,382,866	73.0%
EXPENDITURES						
Operations	\$ 91,260,257	\$ 166,580,082	\$ 163,046,625	\$ 181,924	\$ 3,351,533	98.0%
Capital Outlay	2,650,000	32,759,584	-	-	32,759,584	0.0%
TOTAL EXPENDITURES	\$ 93,910,257	\$ 199,339,666	\$ 163,046,625	\$ 181,924	\$ 36,111,117	81.9%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (1,315,804)	\$ (18,405,629)	\$ (181,924)	\$ 17,271,749	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets

Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of June 30, 2026*

*this report was pulled prior to month end and year end close

	Budgeted Amounts				Variance with	% Collected
	Original	Final	Actual Amounts	Encumbrances*	Final Budget	or Used
Arena and Events Center						
REVENUES						
Arena Other Finance Source Revenues	\$ (2,006,208)	\$ (2,281,652)	\$ (938,585)	\$ -	\$ 1,343,067	41.1%
Fair Sales and Services	(632,000)	(632,000)	(744,993)	-	(112,993)	117.9%
Fair Investment Earnings	(60,000)	(60,000)	(121,138)	-	(61,138)	201.9%
Fair Miscellaneous Revenue	(5,000)	(5,000)	(10,491)	-	(5,491)	209.8%
Total Arena and Events Center Fund	\$ (2,703,208)	\$ (2,978,652)	\$ (1,815,207)	\$ -	\$ 1,163,445	60.9%
EXPENDITURES						
Arena and Events Center	\$ 1,403,133	\$ 1,645,627	\$ 1,009,990	\$ 92,619	\$ 543,019	67.0%
County Fair	1,300,075	1,333,025	976,794	23,934	332,298	75.1%
Total Arena and Events Center Fund	\$ 2,703,208	\$ 2,978,652	\$ 1,986,783	\$ 116,553	\$ 875,316	70.6%
Landfill Fund						
REVENUES						
Other Taxes	\$ (75,000)	\$ (75,000)	\$ (73,169)	\$ -	\$ 1,831	97.6%
Intergovernmental Revenues	\$ (53,000)	\$ (53,000)	\$ (49,452)	\$ -	\$ 3,548	93.3%
Permits and Fees	(180,000)	(180,000)	(212,894)	-	(32,894)	118.3%
Sales and Services	(1,874,000)	(1,874,000)	(1,269,105)	-	604,895	67.7%
Investment Earnings	-	-	(223,904)	-	(223,904)	100.0%
Other Financing Sources	(724,274)	(3,845,236)	(724,274)	-	3,120,962	18.8%
Total Landfill Fund	\$ (2,906,274)	\$ (6,027,236)	\$ (2,552,798)	\$ -	\$ 3,474,438	42.4%
EXPENDITURES						
Landfill Operations	\$ 2,906,274	\$ 6,027,236	\$ 5,329,183	\$ 84,979	\$ 613,075	89.8%
Total Landfill Fund	\$ 2,906,274	\$ 6,027,236	\$ 5,329,183	\$ 84,979	\$ 613,075	89.8%
911 Emergency Telephone Fund						
REVENUES						
Intergovernmental Revenues	\$ (442,764)	\$ (2,012,599)	\$ (1,579,283)	\$ -	\$ 433,316	78.5%
Investment Earnings	(10,000)	(39,071)	(10,561)	-	28,511	27.0%
Other Finance Sources	(13,121)	(518,899)	-	-	518,899	0.0%
Total 911 Emergency Telephone Fund	\$ (465,885)	\$ (2,570,569)	\$ (1,589,843)	\$ -	\$ 980,726	61.8%
EXPENDITURES						
Operations	\$ 317,885	\$ 333,691	\$ 244,104	\$ 52,804	\$ 36,784	89.0%
Debt Service	-	-	-	-	-	0.0%
Capitall Outlay	148,000	2,236,878	1,674,981	-	561,897	0.0%
Total 911 Emergency Telephone Fund	\$ 465,885	\$ 2,570,569	\$ 1,919,084	\$ 52,804	\$ 598,681	76.7%
Self-Insured Funds						
REVENUES						
Sales and Services	\$ (28,315,627)	\$ (28,315,627)	\$ (27,587,425)	\$ -	\$ 728,203	97.4%
Investment Earnings	(125,000)	(125,000)	(252,535)	-	(127,535)	202.0%
Miscellaneous	(725,000)	(725,000)	(1,357,954)	-	(632,954)	187.3%
Other Finance Sources	(3,062,563)	(4,918,726)	-	-	4,918,726	0.0%
Total Self-Insured Funds	\$ (32,228,190)	\$ (34,084,353)	\$ (29,197,913)	\$ -	\$ 4,886,440	85.7%
EXPENDITURES						
Workers Compensation Insurance	\$ 4,861,018	\$ 4,861,018	\$ 3,201,952	\$ -	\$ 1,659,066	65.9%
Liability Insurance	2,702,000	3,191,000	1,711,351	-	1,479,649	53.6%
Dental Insurance	800,000	820,000	767,988	-	52,012	93.7%
Hospitalization Insurance	23,865,172	25,212,335	21,080,385	13,866	4,118,084	83.7%
Total Self-Insured Funds	\$ 32,228,190	\$ 34,084,353	\$ 26,761,677	\$ 13,866	\$ 7,308,810	78.6%

Cabarrus County, North Carolina
Other Funds
Statement of Revenues and Expenditures - Budget and Actual
As of June 30, 2026*

*this report was pulled prior to month end and year end close

	Budgeted Amounts		Actual Amounts	Encumbrances*	Variance with	% Collected
	Original	Final			Final Budget	or Used
Fire Districts Fund						
REVENUES						
Ad Valorem Taxes	\$ (9,650,712)	\$ (10,103,712)	\$ (9,740,795)	\$ -	\$ 362,917	96.4%
Total Fire Districts Fund	\$ (9,650,712)	\$ (10,103,712)	\$ (9,740,795)	\$ -	\$ 362,917	96.4%
EXPENDITURES						
Fire Districts	\$ 9,650,712	\$ 10,103,712	\$ 9,696,715	\$ -	\$ 406,997	96.0%
Total Fire Districts Fund	\$ 9,650,712	\$ 10,103,712	\$ 9,696,715	\$ -	\$ 406,997	96.0%
Social Services Fund						
REVENUES						
Sales and Services	\$ (475,000)	\$ (525,000)	\$ -	\$ -	\$ 525,000	0.0%
Total Social Services Fund	\$ (475,000)	\$ (525,000)	\$ -	\$ -	\$ 525,000	0.0%
EXPENDITURES						
Operations	\$ 475,000	\$ 525,000	\$ -	\$ -	\$ 525,000	0.0%
Total Social Services Fund	\$ 475,000	\$ 525,000	\$ -	\$ -	\$ 525,000	0.0%
Intergovernmental Fund						
REVENUES						
Sales and Services	\$ (2,605,000)	\$ (2,605,000)	\$ (1,617,029)	\$ -	\$ 987,971	62.1%
Total Intergovernmental Fund	\$ (2,605,000)	\$ (2,605,000)	\$ (1,617,029)	\$ -	\$ 987,971	62.1%
EXPENDITURES						
Operations	\$ 2,605,000	\$ 2,605,000	\$ 1,472,691	\$ -	\$ 1,132,309	56.5%
Total Intergovernmental Fund	\$ 2,605,000	\$ 2,605,000	\$ 1,472,691	\$ -	\$ 1,132,309	56.5%
Opioid Settlement Fund						
REVENUES						
Investment Earnings	\$ -	\$ -	\$ (260,567)	\$ -	\$ (260,567)	#DIV/0!
Miscellaneous	\$ (1,400,000)	\$ (1,400,000)	\$ (2,036,812)	\$ -	\$ (636,812)	145.5%
Other Finance Sources	\$ (1,789,703)	\$ (2,520,866)	\$ -	\$ -	\$ 2,520,866	0.0%
Total Opioid Fund	\$ (3,189,703)	\$ (3,920,866)	\$ (2,297,379)	\$ -	\$ 1,623,487	58.6%
EXPENDITURES						
Operations	\$ 3,189,703	\$ 3,920,866	\$ 1,933,707	\$ 92,773	\$ 1,894,385	49.3%
Total Opioid Fund	\$ 3,189,703	\$ 3,920,866	\$ 1,933,707	\$ 92,773	\$ 1,894,385	49.3%
TOTAL REVENUES	\$ (54,223,972)	\$ (62,815,388)	\$ (48,810,966)	\$ -	\$ 14,004,423	77.7%
TOTAL EXPENDITURES	\$ 54,223,972	\$ 62,815,388	\$ 49,099,840	\$ 360,975	\$ 1,894,385	78.7%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ (288,875)	\$ (360,975)	\$ 12,110,038	

* In order to be compliant with G.S. 159-28, all p-card transactions are encumbered in the departmental functions within their budgets



CABARRUS COUNTY

BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

Communications and Outreach - Monthly Summary Report

BRIEF SUMMARY:

The Communications and Outreach Department provides a monthly report.

REQUESTED ACTION:

For informational purposes. No action required.

SUBMITTED BY:

Jonathan A Weaver, Communications and Outreach Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report

COMMUNICATIONS & OUTREACH MONTHLY REPORT

Building the Buzz on Battle of the Badges

In preparation for the **3rd Annual Battle of the Badges Blood Drive**, the Communications and Outreach team partnered with **EMS, Emergency Management, Fire Services**, the **Sheriff's Office** and other local public safety agencies to film and produce a new series of promotional videos for this year's event.

The bar was high after the success of last year's campaign. The award-winning series was so well received that **Content Producer Jaelyn McCrea** and **Communications Specialist Macy Andrews** presented a highly requested breakout session on the campaign earlier this year at the **North Carolina City & County Communicators Conference**. During their presentation, they shared how the team leveraged social media trends and popular audio, coordinated filming schedules with multiple public safety partners, walked attendees through the production process and highlighted the campaign's analytics and overall impact. It's safe to say, the pressure is on to top last year's success!

(continued on next page)



HOT TOPICS

The Library's Summer Reading Program
Behavioral Health Center Updates · CabCo Youth Commission
Check for Ticks PSA with the Cabarrus Health Alliance

VIEWS:

54K

TOP SOCIAL MEDIA STORIES



Statement on Juneteenth Proclamation



Views: 49.5K



Hiring for Active Living Program Manager



Views: 26.2K



Rico Dowdle visits summer campers



Views: 24.8K



PROJECTS, EVENTS & MORE

Building the Buzz on Battle of the Badges, cont.

The Battle of the Badges excitement didn't stop there. **Communications Specialist Macy Andrews** and **Communications Manager Dominique Clark** put their emcee skills to work at a **Kannapolis Cannon Ballers** game, energizing the crowd during the **EMS CPR Race Car Challenge** while helping spread the word about the upcoming drive.



Celebrating America

Each year, CabCo's holiday floats just get better and better. This year is no exception. After months of planning and design, **IAM's Michael Ash** and **Jonathan Drye** and **Communications Manager Dominique Clark** knocked it out of the park!



Welcoming County Manager John Eller

When major announcements happen, the Communications team is hard at work behind the scenes ensuring employees, residents and other stakeholders stay informed. Following the announcement, the Communications team coordinated a comprehensive outreach effort to share the news across multiple platforms. The announcement was distributed through a media release, featured in **CabConnect** (the County's external newsletter), highlighted in **DirectConnect** (the County's internal news source), and promoted through the County's social media channels. To help introduce John to the community, **Communications Director Jonathan Weaver** and **Broadcast and Technical Manager Jarrett Glass** filmed and produced a video featuring John, providing viewers an opportunity to learn more about the County's new manager.



FY27 Budget Comms

Following approval of the **FY26 budget**, the team issued a press release that was distributed to media, shared across the County's social media channels and sent directly to employees. To complement the announcement, we developed an infographic highlighting key budget priorities in a clear, easy-to-understand visual format.

Throughout the budget process, the team remained committed to keeping both the public and County employees informed through timely, accurate and accessible communications. We worked closely with the **Budget** team to ensure all communications were detailed and accurate, and partnered with **ITS** to keep the County website updated with the latest budget information.



Monthly Production for BOC Meetings

Communications plans and coordinates the filming, livestreaming and broadcast of the monthly **Board of Commissioners Agenda and Regular meetings**. This involves audio preparation, camera operation, system configuration and maintenance before and during the meeting.



MEDIA / NEWSLETTER INSIGHTS



Facebook & Instagram



+267

New followers



93

Posts/Stories



366k

Views



LinkedIn



6.8K

Impressions



+78

New followers



8

Posts



YouTube



10.9K

Views



+48

Subscribers



1.8K

Watch time (hours)



DirectConnect & CabConnect



14

Connects sent



53%

Open rate



17%

Above overall industry average open rate



Podcast Downloads

46

Media Releases/
Appearances

4

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

County Manager - Cabarrus Arena and Events Center Financial Report

BRIEF SUMMARY:

Attached is the financial report for the Cabarrus Arena and Events Center.

REQUESTED ACTION:

No action required. For informational purposes.

SUBMITTED BY:

Kelly F Sifford, Deputy County Manager

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report



Financial Statements

For Month Ending May 31, 2026

Preparer: Lisa Coley

Cabarrus Arena & Events Center
Financial Statements
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Cabarrus Arena & Events Center
Executive Summary
May 2026

Event Income

May was a successful month for Cabarrus Arena & Events Center hosting several graduations on property. We hosted 11 events that made up 19 event days, with an additional 4 move-in/move-out days. The events for the month included Southern Touch Craft Show, Starpower National Talent Competition, Cabarrus County Schools Celebration of Excellence, Mount Pleasant High School Band Banquet, NCDOT Training, Cabarrus County Sports Hall of Fame Unveiling, Rowan Cabarrus Community College Graduation, Cabarrus College of Health Science Graduation & Pinning Ceremonies, Cabarrus County Schools High School Graduations, Lowrider Car Show, & Russell-Cunningham Wedding. Total Event Income was \$148,796 up from budget of \$108,984. Bringing us over budget by \$39,812.

Indirect Expenses

Employee Wages and Benefits – Wages are within normal range, and we have no concerns this month. Custodial and Maintenance have been running over budget YTD due to the building staying so busy and cleaning staff staying up on tasks that they typically did in the off season. Maintenance is running high due to the age of the building. We are constantly needing repairs. There was credit for F&B 401K accrual due to staff leaving before the payout. We also had some labor crossover months due to events close to the end and beginning of the months.

General and Administrative Expense – Nothing excessive to report.

Operating Expenses – The \$10,000 bill for Venue Assessment hit this month. Trash removal continues to increase with the amount of trash with events increases. We need to look at budget for this line.

Repairs & Maintenance – Sound System repairs in Events Center were needed and we are also needing moving equipment repairs constantly.

Supplies – County expenses included multiple purchases for HVAC repairs.

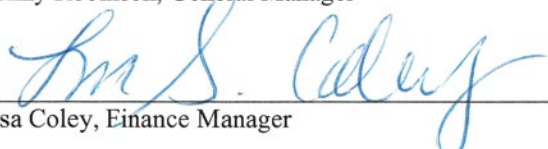
Insurance – Normal pull for GL. However, 2 months got posted in May. This will even out in June.

Utilities – Utilities are staying within budget with milder temperatures in the forecast.

Total Indirect Expenses – Total Indirect Expenses for the month \$218,521 came in under budget by \$17,022. YTD we are under budget by \$44,710.

Summary

Cabarrus Arena & Events Center had a great month hosting so many Graduations. We had great teamwork with our own staff along with contracted groups and Cabarrus County Sheriff's Department. We continue to build these relationships with each event we work together on.

 _____ Kenny Robinson, General Manager	7-1-26 _____ Date
 _____ Lisa Coley, Finance Manager	7-1-26 _____ Date

Cabarrus Arena & Events Center

July 1, 2025 - June 30, 2026

Rolling Forecast

	FY26 Forecast	FY26 Budget
Event Income		
Direct Event Income		
Rental Income	915,109	805,657
Service Income	1,256,971	651,457
Service Expenses	(901,571)	(349,416)
Total Direct Event Income	<u>1,270,509</u>	<u>1,107,697</u>
Ancillary Income		
F & B Concessions	399,822	404,679
F & B Catering	106,328	102,061
Novelty Sales	3,641	2,000
Parking: Self Parking	488,728	359,593
Total Ancillary Income	<u>998,519</u>	<u>868,332</u>
Other Event Income		
Ticket Rebates (Per Event)	9,391	4,603
Facility Fees	28,605	5,558
Total Other Event Income	<u>37,996</u>	<u>10,161</u>
Total Event Income	<u>2,307,024</u>	<u>1,986,191</u>
Other Operating Income	<u>22,630</u>	<u>43,000</u>
Adjusted Gross Income	<u>2,329,654</u>	<u>2,029,191</u>
Operating Expenses		
Employee Salaries and Wages	1,021,508	1,048,999
Benefits	215,036	330,465
Net Employee Wages and Benefits	<u>1,236,544</u>	<u>1,379,464</u>
Contracted Services	-	-
General and Administrative	258,771	285,196
Operations	60,985	100,050
Repair & Maintenance	151,577	129,793
Supplies	90,408	99,550
Insurance	237,003	207,159
Utilities	492,816	497,344
SMG Management Fees	175,725	162,268
Total Operating Expenses	<u>2,703,829</u>	<u>2,860,824</u>
Net Income (Loss) From Operations	<u>(374,175)</u>	<u>(831,633)</u>

Cabarrus Arena Events Center
Financial Statements Monthly Highlights
For the Eleven Months Ending May 31, 2026

	Current Actual	Current Budget	Variance	Prior Year Actual	Variance
Attendance	37,640	35,077	2,563	40,359	(2,719)
Number of Performances	0	0	0	0	0
Event Days	19	27	(8)	24	(5)
Move-In/Move-Out Days	4	3	1	11	(7)
Gross Ticket Sales	0	0	0	0	0
Direct Event Income	120,718	82,566	38,152	108,242	12,476
Ancillary Income	28,078	26,418	1,660	41,329	(13,251)
Other Event Income	0	0	0	0	0
Total Event Income	148,796	108,984	39,812	149,571	(775)
Other Operating Income	299	3,583	(3,284)	355	(56)
Adjusted Gross Income	149,095	112,567	36,528	149,926	(831)
Indirect Expenses	(218,521)	(235,543)	17,022	(195,238)	(23,283)
Net Income (Loss) From Operations	(69,426)	(122,976)	53,550	(45,312)	(24,114)

Cabarrus Arena Events Center
Financial Statements Year to Date Highlights
For the Eleven Months Ending May 31, 2026

	Year to Date Actual	Year to Date Budget	Variance	Prior YTD Actual	Variance
Attendance	195,596	206,947	(11,351)	222,563	(26,967)
Number of Performances	0	9	(9)	5	(5)
Event Days	218	237	(19)	249	(31)
Move-In/Move-Out Days	100	64	36	93	7
Gross Ticket Sales	159,335	10,161	149,174	298,468	(139,133)
Direct Event Income	1,210,511	1,047,957	162,554	1,164,724	45,787
Ancillary Income	949,474	830,135	119,339	730,159	219,315
Other Event Income	37,996	10,161	27,835	31,781	6,215
Total Event Income	2,197,981	1,888,253	309,728	1,926,664	271,317
Other Operating Income	19,042	39,413	(20,371)	25,903	(6,861)
Adjusted Gross Income	2,217,023	1,927,666	289,357	1,952,567	264,456
Indirect Expenses	(2,480,644)	(2,625,354)	144,710	(2,340,701)	(139,943)
Net Income (Loss) From Operations	(263,621)	(697,688)	434,067	(388,134)	124,513

Cabarrus Arena Events Center
Income Statement
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
EVENT INCOME						
Direct Event Income						
Rental Income	\$ 81,470	\$ 56,900	\$ 59,795	\$ 872,183	\$ 762,732	\$ 829,307
Service Revenue	214,091	142,471	215,356	1,230,806	625,299	1,068,897
Service Expenses	(174,843)	(116,805)	(166,909)	(892,478)	(340,074)	(733,480)
Total Direct Event Income	120,718	82,566	108,242	1,210,511	1,047,957	1,164,724
Ancillary Income						
F & B Concessions	21,651	13,762	24,268	380,585	397,949	308,668
F & B Catering	9,281	6,479	9,955	102,593	96,666	84,696
Novelty Sales	0	0	0	3,641	2,000	4,317
Parking	(2,854)	6,177	7,106	462,655	333,520	332,478
Total Ancillary Income	28,078	26,418	41,329	949,474	830,135	730,159
Other Event Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	4,603	6,207
Facility Fees	0	0	0	28,605	5,558	25,574
Total Other Event Income	0	0	0	37,996	10,161	31,781
Total Event Income	148,796	108,984	149,571	2,197,981	1,888,253	1,926,664
OTHER OPERATING INCOME						
Advertising	0	1,458	0	0	16,038	3,750
Ticket Rebates	0	0	0	0	0	0
Other Income	299	2,125	355	19,042	23,375	22,153
Total Other Operating Income	299	3,583	355	19,042	39,413	25,903
Adjusted Gross Income	149,095	112,567	149,926	2,217,023	1,927,666	1,952,567
INDIRECT EXPENSES						
Salaries & Wages	84,763	87,418	76,826	934,105	961,598	906,641
Payroll Taxes & Benefits	14,986	27,542	16,382	195,430	302,962	188,559
Net Salaries and Benefits	99,749	114,960	93,208	1,129,535	1,264,560	1,095,200
Contracted Services	0	0	0	0	0	0
General and Administrative	13,717	23,769	19,670	235,028	261,459	258,874
Operating	2,933	7,587	6,337	52,640	83,457	61,213
Repairs & Maintenance	16,438	8,701	2,621	140,758	130,092	97,103
Operational Supplies	10,247	8,295	6,927	82,101	91,245	67,561
Insurance	19,968	17,264	14,485	227,019	189,904	174,473
Utilities	41,939	41,445	36,890	451,365	455,895	419,164
Other	0	0	0	0	0	0
SMG Management Fees	13,530	13,522	15,100	162,198	148,742	167,113
Total Indirect Expenses	218,521	235,543	195,238	2,480,644	2,625,354	2,340,701
Net Income (Loss)	(\$ 69,426)	(\$ 122,976)	(\$ 45,312)	(\$ 263,621)	(\$ 697,688)	(\$ 388,134)

Cabarrus Arena Events Center
Monthly Event Income Statement
For the Eleven Months Ending May 31, 2026

	Current Actual	Current Budget	Variance	Current Actual	Variance
Attendance	37,640	35,077	2,563	40,359	(2,719)
Number of Performances	0	0	0	0	0
Event Days	19	27	(8)	24	(5)
Move-In/Move-Out Days	4	3	1	11	(7)
Gross Ticket Sales	0	0	0	0	0
Direct Event Income					
Rental Income	81,470	56,900	24,570	59,795	21,675
Service Revenue	214,091	142,471	71,620	215,356	(1,265)
Service Expenses	(174,843)	(116,805)	(58,038)	(166,909)	(7,934)
Total Direct Event Income	120,718	82,566	38,152	108,242	12,476
Ancillary Income					
F & B Concessions	21,651	13,762	7,889	24,268	(2,617)
F & B Catering	9,281	6,479	2,802	9,955	(674)
Novelty Sales	0	0	0	0	0
Parking	(2,854)	6,177	(9,031)	7,106	(9,960)
Total Ancillary Income	28,078	26,418	1,660	41,329	(13,251)
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Facility Fees	0	0	0	0	0
Total Other Event Income	0	0	0	0	0
Total Event Income	148,796	108,984	39,812	149,571	(775)

Cabarrus Arena Events Center
Monthly Event Income Statement: Assemblies
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	31,851	29,200	30,700	38,299	29,500	38,400
Number of Performances	0	0	0	0	0	0
Event Days	7	10	6	11	11	8
Move-In/Move-Out Days	2	0	4	5	0	5
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	26,835	17,160	24,560	37,835	18,110	35,010
Service Revenue	159,027	118,410	152,348	214,332	119,035	178,729
Service Expenses	(136,094)	(100,382)	(127,600)	(187,691)	(100,995)	(143,578)
Total Direct Event Income	49,768	35,188	49,308	64,476	36,150	70,161
Ancillary Income						
F & B Concessions	4,087	1,177	4,351	4,087	1,177	4,351
F & B Catering	929	1,031	559	7,515	1,031	5,559
Novelty Sales	0	0	0	0	0	0
Parking	(16,690)	(9,702)	(16,122)	(16,765)	(9,702)	(12,940)
Total Ancillary Income	(11,674)	(7,494)	(11,212)	(5,163)	(7,494)	(3,030)
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	38,094	27,694	38,096	59,313	28,656	67,131

Cabarrus Arena Events Center
Monthly Event Income Statement: Banquets
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	741	100	1,929	4,655	3,714	6,500
Number of Performances	0	0	0	0	0	0
Event Days	4	1	4	19	20	21
Move-In/Move-Out Days	0	0	1	5	2	6
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	2,250	1,400	1,900	15,700	27,400	17,625
Service Revenue	25,107	300	22,440	132,646	32,189	168,321
Service Expenses	(26,558)	(474)	(21,270)	(129,162)	(20,009)	(157,089)
Total Direct Event Income	799	1,226	3,070	19,184	39,580	28,857
Ancillary Income						
F & B Concessions	0	451	205	81	4,804	937
F & B Catering	8,352	1,175	5,810	29,033	42,843	40,426
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	8,352	1,626	6,015	29,114	47,647	41,363
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	9,151	2,852	9,085	48,298	87,227	70,220

Cabarrus Arena Events Center
Monthly Event Income Statement: Consumer / Public Shows
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	533	0	1,500	35,138	41,294	40,969
Number of Performances	0	0	0	0	0	0
Event Days	1	0	1	40	50	54
Move-In/Move-Out Days	1	0	2	29	18	41
Gross Ticket Sales	0	0	0	2,591	0	5,696
Direct Event Income						
Rental Income	4,500	0	8,335	197,539	216,120	231,298
Service Revenue	1,414	0	3,019	182,055	159,732	195,141
Service Expenses	(695)	0	(1,255)	(85,989)	(62,749)	(92,754)
Total Direct Event Income	5,219	0	10,099	293,605	313,103	333,685
Ancillary Income						
F & B Concessions	290	0	2,892	48,619	38,642	23,783
F & B Catering	0	0	0	7,715	2,765	1,630
Novelty Sales	0	0	0	0	0	0
Parking	1,000	0	7,867	98,533	90,691	80,851
Total Ancillary Income	1,290	0	10,759	154,867	132,098	106,264
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	6,509	0	20,858	448,472	445,201	439,949

Cabarrus Arena Events Center
Monthly Event Financial Statement: Concerts
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	1,381	0	3,531
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	1	0	1
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	75,346	0	135,409
Direct Event Income						
Rental Income	0	0	0	265	0	25,898
Service Revenue	0	0	0	46,283	0	35,063
Service Expenses	0	0	0	(78,787)	0	(42,783)
Total Direct Event Income	0	0	0	(32,239)	0	18,178
Ancillary Income						
F & B Concessions	0	0	0	14,643	0	4,945
F & B Catering	0	0	0	130	0	(226)
Novelty Sales	0	0	0	3,141	0	2,017
Parking	0	0	0	5,349	0	6,568
Total Ancillary Income	0	0	0	23,263	0	13,304
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	9,391	0	814
Facility Fees	0	0	0	8,586	0	6,722
Total Other Event Income	0	0	0	17,977	0	7,536
Total Event Income	0	0	0	9,001	0	39,018

Cabarrus Arena Events Center
Monthly Event Income Statement: Off-Site Caterings
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	170	350	400
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	2	3	4
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	0	0	0
Service Revenue	0	0	0	4,388	53	8,264
Service Expenses	0	0	0	(4,441)	(53)	(8,085)
Total Direct Event Income	0	0	0	(53)	0	179
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	264	0	63
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	264	0	63
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	211	0	242

Cabarrus Arena Events Center
Monthly Event Income Statement: Entertainment
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	0	8,200	5,305
Number of Performances	0	0	0	0	3	0
Event Days	0	0	0	0	3	4
Move-In/Move-Out Days	0	0	0	0	0	3
Gross Ticket Sales	0	0	0	0	0	66,330
Direct Event Income						
Rental Income	0	0	0	0	17,300	9,031
Service Revenue	0	0	0	0	29,731	21,861
Service Expenses	0	0	0	0	(15,939)	(17,737)
Total Direct Event Income	0	0	0	0	31,092	13,155
Ancillary Income						
F & B Concessions	0	0	0	0	20,975	24,035
F & B Catering	0	0	0	0	5,000	1,342
Novelty Sales	0	0	0	0	0	300
Parking	0	0	0	0	11,826	11,974
Total Ancillary Income	0	0	0	0	37,801	37,651
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	1,837
Facility Fees	0	0	0	0	0	8,876
Total Other Event Income	0	0	0	0	0	10,713
Total Event Income	0	0	0	0	68,893	61,519

Cabarrus Arena Events Center
Monthly Event Income Statement: Family Shows
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	15,348	6,478	7,312
Number of Performances	0	0	0	0	6	5
Event Days	0	0	0	5	4	5
Move-In/Move-Out Days	0	0	0	1	0	1
Gross Ticket Sales	0	0	0	0	10,161	18,260
Direct Event Income						
Rental Income	0	0	0	41,500	26,250	29,413
Service Revenue	0	0	0	27,892	18,877	25,459
Service Expenses	0	0	0	(16,501)	(10,506)	(13,874)
Total Direct Event Income	0	0	0	52,891	34,621	40,998
Ancillary Income						
F & B Concessions	0	0	0	29,302	19,745	14,063
F & B Catering	0	0	0	0	1,500	1,500
Novelty Sales	0	0	0	500	2,000	2,000
Parking	0	0	0	41,932	19,246	17,793
Total Ancillary Income	0	0	0	71,734	42,491	35,356
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	4,603	3,556
Facility Fees	0	0	0	20,019	5,558	9,976
Total Other Event Income	0	0	0	20,019	10,161	13,532
Total Event Income	0	0	0	144,644	87,273	89,886

Cabarrus Arena Events Center
Monthly Event Income Statement: Meetings
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	40	80	80	2,383	5,293	2,200
Number of Performances	0	0	0	0	0	0
Event Days	3	8	5	49	70	57
Move-In/Move-Out Days	0	0	0	2	2	3
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	2,750	7,600	4,750	63,925	78,250	59,500
Service Revenue	708	1,320	1,190	62,337	21,680	47,519
Service Expenses	(173)	0	(472)	(52,419)	(9,299)	(36,669)
Total Direct Event Income	3,285	8,920	5,468	73,843	90,631	70,350
Ancillary Income						
F & B Concessions	0	0	0	(1,366)	32	32
F & B Catering	0	0	0	16,683	13,368	4,727
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	15,317	13,400	4,759
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	3,285	8,920	5,468	89,160	104,031	75,109

Cabarrus Arena Events Center
Monthly Event Income Statement: Sporting Event
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	1,975	4,097	4,000	64,492	78,598	65,354
Number of Performances	0	0	0	0	0	0
Event Days	3	3	2	31	28	27
Move-In/Move-Out Days	0	0	2	21	11	20
Gross Ticket Sales	0	0	0	81,398	0	56,609
Direct Event Income						
Rental Income	24,300	7,500	12,000	273,009	196,939	213,592
Service Revenue	18,252	5,385	12,010	300,296	147,179	225,100
Service Expenses	(7,143)	(4,131)	(6,805)	(157,491)	(71,905)	(114,935)
Total Direct Event Income	35,409	8,754	17,205	415,814	272,213	323,757
Ancillary Income						
F & B Concessions	6,368	5,138	9,869	201,825	259,340	185,521
F & B Catering	0	4,064	2,473	24,696	23,004	20,289
Novelty Sales	0	0	0	0	0	0
Parking	6,261	6,633	6,229	209,547	140,078	149,209
Total Ancillary Income	12,629	15,835	18,571	436,068	422,422	355,019
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	48,038	24,589	35,776	851,882	694,635	678,776

Cabarrus Arena Events Center
Monthly Event Income Statement: Trade Shows
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	0	0	425	0	0
Number of Performances	0	0	0	0	0	0
Event Days	0	0	0	1	0	0
Move-In/Move-Out Days	0	0	0	0	0	0
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	0	0	4,900	0	0
Service Revenue	0	0	0	20,946	0	0
Service Expenses	0	0	0	(14,979)	0	0
Total Direct Event Income	0	0	0	10,867	0	0
Ancillary Income						
F & B Concessions	0	0	0	0	0	0
F & B Catering	0	0	0	7,771	0	0
Novelty Sales	0	0	0	0	0	0
Parking	0	0	0	0	0	0
Total Ancillary Income	0	0	0	7,771	0	0
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	0	0	18,638	0	0

Cabarrus Arena Events Center
Monthly Event Income Statement: Performing Arts
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	0	1,600	1,800	14,035	10,750	11,300
Number of Performances	0	0	0	0	0	0
Event Days	0	5	5	12	14	14
Move-In/Move-Out Days	0	3	1	4	5	5
Gross Ticket Sales	0	0	0	0	0	0
Direct Event Income						
Rental Income	0	23,240	8,250	95,311	77,080	76,630
Service Revenue	0	17,056	23,861	78,387	55,772	73,198
Service Expenses	0	(11,818)	(8,923)	(32,475)	(28,130)	(35,065)
Total Direct Event Income	0	28,478	23,188	141,223	104,722	114,763
Ancillary Income						
F & B Concessions	0	6,996	6,951	62,770	46,369	42,721
F & B Catering	0	209	1,113	5,441	1,609	3,299
Novelty Sales	0	0	0	0	0	0
Parking	0	9,246	9,132	83,536	50,450	43,296
Total Ancillary Income	0	16,451	17,196	151,747	98,428	89,316
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	0	44,929	40,384	292,970	203,150	204,079

Cabarrus Arena Events Center
Monthly Event Income Statement: Other
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Attendance	2,500	0	350	19,270	22,770	41,292
Number of Performances	0	0	0	0	0	0
Event Days	1	0	1	47	34	54
Move-In/Move-Out Days	1	0	1	33	26	9
Gross Ticket Sales	0	0	0	0	0	16,164
Direct Event Income						
Rental Income	20,835	0	0	142,199	105,283	131,310
Service Revenue	9,583	0	488	161,244	41,051	90,242
Service Expenses	(4,180)	0	(584)	(132,543)	(20,489)	(70,911)
Total Direct Event Income	26,238	0	(96)	170,900	125,845	150,641
Ancillary Income						
F & B Concessions	10,906	0	0	20,624	6,865	8,280
F & B Catering	0	0	0	3,345	5,546	6,087
Novelty Sales	0	0	0	0	0	0
Parking	6,575	0	0	40,523	30,931	35,727
Total Ancillary Income	17,481	0	0	64,492	43,342	50,094
Other Operating Income						
Other Event Related Income	0	0	0	0	0	0
Event Advertising Income	0	0	0	0	0	0
Ticket Rebates	0	0	0	0	0	0
Facility Fees	0	0	0	0	0	0
Total Other Event Income	0	0	0	0	0	0
Total Event Income	43,719	0	(96)	235,392	169,187	200,735

Cabarrus Arena Events Center
Yearly Event Income Statement
For the Eleven Months Ending May 31, 2026

	Year to Date Actual	Year to Date Budget	Variance	Prior Year Actual	Variance
Attendance	195,596	206,947	(11,351)	222,563	(26,967)
Number of Performances	0	9	(9)	5	(5)
Event Days	218	237	(19)	249	(31)
Number of Move-In/Move-Out Day	100	64	36	93	7
Gross Ticket Sales	159,335	10,161	149,174	298,468	(139,133)
Direct Event Income					
Rental Income	872,183	762,732	109,451	829,307	42,876
Service Revenue	1,230,806	625,299	605,507	1,068,897	161,909
Service Expenses	(892,478)	(340,074)	(552,404)	(733,480)	(158,998)
Total Direct Event Income	1,210,511	1,047,957	162,554	1,164,724	45,787
Ancillary Income					
F & B Concessions	380,585	397,949	(17,364)	308,668	71,917
F & B Catering	102,593	96,666	5,927	84,696	17,897
Novelty Sales	3,641	2,000	1,641	4,317	(676)
Parking	462,655	333,520	129,135	332,478	130,177
Total Ancillary Income	949,474	830,135	119,339	730,159	219,315
Other Operating Income					
Other Event Related Income	0	0	0	0	0
Event Advertising Income	0	0	0	0	0
Ticket Rebates	9,391	4,603	4,788	6,207	3,184
Facility Fees	28,605	5,558	23,047	25,574	3,031
Total Other Event Income	37,996	10,161	27,835	31,781	6,215
Total Event Income	2,197,981	1,888,253	309,728	1,926,664	271,317

Cabarrus Arena Events Center
Balance Sheet
May 31, 2026

ASSETS

Current Assets

Cash	\$ 492,445
Accounts Receivable	184,408
Prepaid Assets	0
Inventory	<u>57,769</u>

Total Current Assets 734,622

Fixed Assets

Total Fixed Assets 0

Other Assets

Other Assets	<u>108,444</u>
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Total Other Assets 108,444

Deposits

Deposits	<u>(1)</u>
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Total Assets \$ 843,065

LIABILITIES AND EQUITY

Current Liabilities

Accounts Payable	\$ 234,433
Accrued Expenses	131,409
Advance Ticket Sales/Deposits	<u>267,480</u>

Total Current Liabilities 633,322

Long-Term Liabilities

Total Long-Term Liabilities 0

Total Liabilities 633,322

Equity

Contributions	100,000
Net Funds Received	12,197,922
Retained Earnings	(11,824,558)
Net Income (Loss)	<u>(263,621)</u>

Total Equity 209,743

Total Liabilities & Equity \$ 843,065

Cabarrus Arena Events Center
Balance Sheet Supporting Schedules
May 31, 2026

ASSETS

Cash and Investments

Cash - Operating	\$ 491,557
Petty Cash - Operations	<u>888</u>

Total Cash and Investments 492,445

Accounts Receivable

A/R Other	<u>184,408</u>
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Total Accounts Receivable 184,408

Prepaid Assets

Total Prepaid Assets 0

Inventory

Inventory	<u>57,769</u>
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Total Inventory 57,769

Fixed Assets

Total Fixed Assets 0

Depreciation

Total Depreciation 0

Other Assets

Other Assets	<u>108,444</u>
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Total Other Assets 108,444

Deposits

Deposits	<u>(1)</u>
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Total Deposits (1)

LIABILITIES AND EQUITY

Accounts Payable

A/P Control	222,220
A/P-State Sales Tax	1,240
A/P-Medical/Dental Withholding	1,336
A/P-401(k) Withholding	3,607
A/P-SMG F&B	<u>6,030</u>

Total Accounts Payable 234,433

Accrued Expenses

Accrued Expenses	47,956
Accrued Other	437
Accrued Payroll	69,593
Accrued 401(k)	12,124
Accrued Workers Compensation	<u>1,299</u>

Total Accrued Expenses 131,409

Deferred Income

Cabarrus Arena Events Center
Balance Sheet Supporting Schedules
May 31, 2026

Total Deferred Income		0
Advance Ticket Sales/Deposits		
Advance Other	267,480	
Advance Ticket Sales/Deposits		267,480
Other Current Liabilities		
Other Current Liabilities		0
Long-Term Liabilities		
Total Long-Term Liabilities		0
Equity		
Contributions		
Event Contribution Fund	100,000	
Total Contributions		100,000
Funds Received		
CY Funds Received From County	400,000	
Cum. PY Funds Rec'd From Cnty.	11,797,922	
Total Funds Received		12,197,922
Retained Earnings		
Retained Earnings	(11,824,558)	
Total Retained Earnings		(11,824,558)

Cabarrus Arena Events Center
Statement of Cash Flow
For the Eleven Months Ending May 31, 2026

	Current Month	Year to Date
Cash Flows from operating activities		
Net Income	(\$ 69,426)	(\$ 263,621)
Adjustments to reconcile net income to net cash provided by operating activities		
A/R Other	(178,134.36)	(158,694.10)
Inventory Other	3,674.12	(15,040.45)
Inventory Alcohol	(77.66)	(1,031.67)
A/P Control	151,392.00	222,220.34
A/P-State Sales Tax	6,153.28	(46,924.44)
A/P-Medical/Dental Withholding	262.26	(90.74)
A/P-401(k) Withholding	629.57	775.82
A/P-Event Liab. Consumer Publi	26.12	0.00
A/P-SMG F&B	(3,354.15)	3,756.00
Accrued Expenses	3,724.63	(132,506.39)
Accrued Other	29.88	8.09
Accrued Payroll	9,557.68	7,838.97
Accrued 401(k)	(23,682.83)	(191.34)
Accrued Workers Compensation	(244.00)	(208.00)
Advance Other	(57,626.27)	96,278.98
	<u>(87,669.73)</u>	<u>(23,808.93)</u>
Total Adjustments	<u>(87,669.73)</u>	<u>(23,808.93)</u>
Net Cash provided by Operations	<u>(157,095.73)</u>	<u>(287,429.93)</u>
Cash Flows from investing activities		
Used For		
Investments	<u>(298.50)</u>	<u>(3,443.34)</u>
Net cash used in investing	<u>(298.50)</u>	<u>(3,443.34)</u>
Cash Flows from financing activities		
Proceeds From		
CY Funds Received From County	0.00	400,000.00
Cum. PY Funds Rec'd From Cnty.	0.00	458,386.00
Used For		
CY Funds Received From County	<u>0.00</u>	<u>(450,000.00)</u>
Net cash used in financing	<u>0.00</u>	<u>408,386.00</u>
Net increase <decrease> in cash	<u>\$ 157,394.23</u>	<u>\$ 117,512.73</u>
Summary		
Cash Balance at End of Period	\$ 492,445.39	\$ 492,445.39
Cash Balance at Beg of Period	<u>(649,839.22)</u>	<u>(374,931.10)</u>
Net Increase <Decrease> in Cash	<u>(\$ 157,393.83)</u>	<u>\$ 117,514.29</u>

Cabarrus Arena Events Center
Other Operating Income Statement
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Non-Operating Parking	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Luxury Box Agreements	0	0	0	0	0	0
Advertising	0	1,458	0	0	16,038	3,750
Ticket Rebates	0	0	0	0	0	0
Other Income	299	2,125	355	19,042	23,375	22,153
Total Other Operating Income	\$ 299	\$ 3,583	\$ 355	\$ 19,042	\$ 39,413	\$ 25,903

Cabarrus Arena Events Center
Indirect Expenses Summary
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
INDIRECT EXPENSES						
Salaries & Wages	\$ 84,763	\$ 87,418	\$ 76,826	\$ 934,105	\$ 961,598	\$ 906,641
Payroll Taxes & Benefits	14,986	27,542	16,382	195,430	302,962	188,559
Net Salaries and Benefits	99,749	114,960	93,208	1,129,535	1,264,560	1,095,200
Contracted Services	0	0	0	0	0	0
General and Administrative	13,717	23,769	19,670	235,028	261,459	258,874
Operating	12,933	8,337	6,337	63,601	91,707	61,222
Repairs & Maintenance	6,438	7,951	2,621	129,797	121,842	97,094
Operational Supplies	10,247	8,295	6,927	82,101	91,245	67,561
Insurance	19,968	17,264	14,485	227,019	189,904	174,473
Utilities	41,939	41,445	36,890	451,365	455,895	419,164
Other	0	0	0	0	0	0
SMG Management Fees	13,530	13,522	15,100	162,198	148,742	167,113
Total Indirect Expenses	218,521	235,543	195,238	2,480,644	2,625,354	2,340,701

Cabarrus Arena Events Center
Indirect Expenses Detail
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
INDIRECT EXPENSES						
Employee Wages and Benefits						
Salaries Administration	\$ 70,466	\$ 70,600	\$ 63,274	\$ 761,305	\$ 776,600	\$ 721,072
Changeover Labor	(3,891)	2,366	(2,208)	4,387	26,026	17,549
Custodial - Part-Time	4,098	2,962	5,139	36,720	32,582	37,185
General - Part-Time	1,262	1,707	1,716	14,237	18,777	30,283
Grounds Keeping - Part-Time	3,851	4,687	6,105	48,784	51,557	48,449
Maint. Mech. - Part-Time	6,360	2,479	479	37,161	27,269	23,601
Parking - Part-Time	0	0	(281)	0	0	0
Bonus - Performance	2,196	2,196	2,181	26,882	24,156	23,873
Auto Allowance	421	421	421	4,629	4,631	4,629
Payroll Taxes	5,717	8,178	4,856	65,181	89,958	61,980
Benefits	7,838	15,122	9,130	91,172	166,342	90,719
401 (k)	377	2,367	1,294	23,868	26,037	20,498
Workers Compensation Ins.	1,054	1,875	1,102	15,209	20,625	15,362
Net Employee Wages and Benefits	99,749	114,960	93,208	1,129,535	1,264,560	1,095,200
Contracted Services						
Total Contracted Services	0	0	0	0	0	0
General and Administrative Expenses						
Bad Debt Expense	0	0	0	660	0	0
Bank Service Charges	38	60	150	5,839	660	2,460
Interest Expense	105	0	0	155	0	430
Travel	0	846	2,958	4,472	9,306	7,629
Meals & Entertainment	0	780	397	7,569	8,580	6,044
Meetings & Conventions	0	125	0	0	1,375	355
Dues & Subscriptions	0	83	20	1,440	913	984
Postage	0	33	0	11	363	73
Rental Office Equipment	181	200	25	1,987	2,200	1,832
Office Supplies	204	542	155	6,958	5,962	3,239
Printing & Stationary	0	67	0	0	737	173
Payroll Processing	1,218	1,483	1,060	16,387	16,313	15,644
Advertising Newspaper	2,662	321	2,662	2,662	3,531	3,041
Advertising Website	0	817	0	4,163	8,987	9,806
Marketing Fund	0	250	0	5,861	2,750	1,177
PR Activities	0	0	0	672	0	19
Printing Marketing	0	42	89	0	462	2,475
Promotional	0	42	0	57	462	2,344
Licenses & Fees	24	368	46	5,147	4,048	5,335
Credit Card Discounts	3,563	6,417	5,250	74,210	70,587	65,721
Over & Short	0	0	0	0	0	(155)
Computer Expense	0	701	284	284	7,711	3,124
Computer Software	5,619	9,738	6,450	81,204	107,118	113,311
Employee Training	103	854	124	15,290	9,394	13,813
Total General and Administrative Expenses	13,717	23,769	19,670	235,028	261,459	258,874
Operating Expenses						
Operating Supplies	421	500	714	5,624	5,500	2,177
Trash Removal	2,376	1,750	2,703	22,430	19,250	19,687
Environmental Expenses	0	625	0	3,442	6,875	3,159
Snow Removal	0	42	0	197	462	363
Landscaping	192	1,000	146	3,567	11,000	1,515
Exterminating	0	233	0	0	2,563	385
Small Equipment	4	583	447	4,448	6,413	5,972
Safety Equipment	151	63	244	561	693	378
Medical First Aid	0	208	1,206	4,786	2,288	4,490
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	0	333	500	3,772	3,663	3,350
Operating Supplies-F&B	0	0	0	742	0	3,587
Flower Decorations-F&B	0	1,250	0	63	13,750	1,836
Renewals & Replacements-F&B	0	750	0	1,635	8,250	4,701
Laundry & Linen-F&B	(428)	125	165	(247)	1,375	3,411

Cabarrus Arena Events Center
Indirect Expenses Detail
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Repair&Maintenance-F&B	217	125	212	1,585	1,375	1,837
Equipment Rental-F&B	0	0	0	35	0	1,997
Miscellaneous Operating Exp	10,000	750	0	10,961	8,250	9
Total Operating Expenses	12,933	8,337	6,337	63,601	91,707	61,222
Repairs and Maintenance						
General Building Repairs	0	917	0	18,591	10,087	9,423
Door Maintenance	29	42	0	569	462	5,878
Seat Repairs	0	125	0	0	1,375	0
Sound Equipment Maintenance	2,124	83	0	2,469	913	43
Ceiling/Wall Maintenance	0	83	0	293	913	38
Electrical Systems	0	833	0	13,648	9,163	12,607
Marquee Maintenance	0	125	0	0	1,375	0
Fire Alarm	0	125	0	2,782	1,375	1,816
Flags & Poles Maintenance	0	92	0	225	1,012	285
Floor Maintenance	0	425	0	2,460	4,675	2,460
HVAC Systems	0	2,101	0	48,726	57,492	44,314
Moving Equipment Maint.	6,143	1,667	2,460	27,022	18,337	17,622
Rigging Maintenance	0	500	0	2,716	5,500	3,695
Kitchen Equipment Maint.	0	833	161	10,296	9,163	6,443
Other Repairs / Maintenance	(1,858)	0	0	0	0	(7,530)
Total Repairs and Maintenance	6,438	7,951	2,621	129,797	121,842	97,094
Operational Supplies						
General Building Supplies	0	375	122	5,756	4,125	3,622
Audio Visual	0	0	0	0	0	28
Bulbs & Lamps	0	133	34	589	1,463	511
Electrical	0	1,000	88	10,331	11,000	6,604
Fuel Propane	173	225	3	2,445	2,475	1,777
Telecommunication	0	583	0	1,181	6,413	981
Carpentry	0	0	126	(126)	0	126
Plumbing	59	417	135	3,218	4,587	4,854
Chemicals	0	0	0	21	0	0
HVAC	4,286	1,250	70	10,523	13,750	6,590
Filters	1,648	583	1,700	5,024	6,413	3,247
Paint	47	42	0	1,197	462	382
Janitorial	3,700	2,500	3,708	27,717	27,500	22,516
Laundry	0	21	0	0	231	21
Uniforms	0	625	0	3,101	6,875	6,926
Security	0	208	0	6,393	2,288	0
Kitchen Supplies	334	333	941	4,650	3,663	9,332
Misc. Operational Supplies	0	0	0	81	0	44
Total Operational Supplies	10,247	8,295	6,927	82,101	91,245	67,561
Insurance						
Auto Insurance	0	413	0	4,696	4,543	4,480
Fidelity Insurance	0	83	0	0	913	360
General Liability Insurance	19,968	16,592	14,485	222,323	182,512	168,491
Other Insurance	0	176	0	0	1,936	1,142
Total Insurance	19,968	17,264	14,485	227,019	189,904	174,473
Utilities						
Electricity	28,442	30,454	27,819	308,993	334,994	301,228
Heating Fuel	6,557	4,149	2,677	65,186	45,639	47,065
Telephone	2,815	2,817	2,815	30,965	30,987	31,065
Water & Sewage	4,125	4,025	3,579	46,221	44,275	39,806
Total Utilities	41,939	41,445	36,890	451,365	455,895	419,164
Other Expenses						

Cabarrus Arena Events Center
Indirect Expenses Detail
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
Total Other Expenses	0	0	0	0	0	0
SMG Management Fees						
Base Fee	7,500	7,500	10,882	82,500	82,500	119,704
F&B Base Fee	6,030	6,022	4,218	79,698	66,242	47,409
Total SMG Management Fees	13,530	13,522	15,100	162,198	148,742	167,113
Expense Allocations						
Total Expense Allocations	0	0	0	0	0	0
Net Indirect Expenses	\$ 218,521	\$ 235,543	\$ 195,238	\$ 2,480,644	\$ 2,625,354	\$ 2,340,701

Cabarrus Arena Events Center
Department Income Statement: Executive
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 15,536	\$ 15,404	\$ 14,373	\$ 177,153	\$ 169,444	\$ 159,203
Bonus - Performance	2,196	2,196	2,181	26,882	24,156	23,873
Auto Allowance	421	421	421	4,629	4,631	4,629
Payroll Taxes	1,229	1,595	1,159	16,098	17,545	14,590
Benefits	3,328	3,079	3,432	35,743	33,869	34,025
401 (k)	415	541	286	4,979	5,951	4,571
Workers Compensation Ins.	136	250	150	2,124	2,750	1,920
Net Salaries and Benefits	23,261	23,486	22,002	267,608	258,346	242,811
Travel	0	250	648	2,183	2,750	2,945
Meals & Entertainment	0	633	95	6,076	6,963	4,856
Meetings & Conventions	0	0	0	0	0	160
Dues & Subscriptions	0	50	20	185	550	544
Total Operating Expenses	23,261	24,419	22,765	276,052	268,609	251,316

Cabarrus Arena Events Center
Department Income Statement: Finance
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 15,066	\$ 16,549	\$ 11,564	\$ 151,801	\$ 182,039	\$ 144,912
Payroll Taxes	1,266	1,465	968	12,567	16,115	11,980
Benefits	834	873	849	9,156	9,603	6,842
401 (k)	407	497	291	4,477	5,467	3,546
Workers Compensation Ins.	119	183	72	1,641	2,013	1,660
Net Salaries and Benefits	17,692	19,567	13,744	179,642	215,237	168,940
Travel	0	125	0	1,928	1,375	38
Meals & Entertainment	0	17	114	706	187	319
Payroll Processing	1,218	1,483	1,060	16,387	16,313	15,644
Computer Software	335	5,646	1,310	40,549	62,106	76,283
Total Operating Expenses	19,245	26,838	16,228	239,212	295,218	261,224

Cabarrus Arena Events Center
Department Income Statement: Sales and Marketing
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 9,996	\$ 9,948	\$ 9,757	\$ 108,253	\$ 109,428	\$ 109,385
Payroll Taxes	814	880	791	8,700	9,680	8,724
Benefits	1,409	3,079	1,681	16,754	33,869	18,215
401 (k)	271	298	202	3,253	3,278	2,798
Workers Compensation Ins.	81	150	106	1,212	1,650	1,393
Net Salaries and Benefits	12,571	14,355	12,537	138,172	157,905	140,515
Travel	0	317	1,050	0	3,487	2,085
Meals & Entertainment	0	42	109	0	462	153
Meetings & Conventions	0	125	0	0	1,375	195
Dues & Subscriptions	0	33	0	1,230	363	440
Advertising Newspaper	2,662	321	2,662	2,662	3,531	3,041
Advertising Website	0	817	0	4,163	8,987	9,806
Marketing Fund	0	250	0	5,861	2,750	1,177
PR Activities	0	0	0	672	0	19
Printing Marketing	0	42	89	0	462	2,475
Promotional	0	42	0	57	462	2,344
Computer Software	5,000	3,375	5,140	27,320	37,125	32,545
Total Operating Expenses	20,233	19,719	21,587	180,137	216,909	194,795

Cabarrus Arena Events Center
Department Income Statement: Operations
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 10,073	\$ 8,278	\$ 9,753	\$ 108,718	\$ 91,058	\$ 105,610
Changeover Labor	(3,891)	2,366	(2,208)	4,387	26,026	17,549
Custodial - Part-Time	4,098	2,962	5,139	36,720	32,582	37,185
General - Part-Time	2,845	1,040	(458)	3,663	11,440	4,382
Grounds Keeping - Part-Time	3,851	4,687	6,105	48,784	51,557	48,449
Maint. Mech. - Part-Time	6,360	2,479	479	37,161	27,269	23,601
Parking - Part-Time	0	0	(281)	0	0	0
Payroll Taxes	(692)	2,371	713	12,305	26,081	12,802
Benefits	2,063	3,952	2,976	27,362	43,472	30,530
401 (k)	626	418	201	6,543	4,598	4,850
Workers Compensation Ins.	477	708	591	5,796	7,788	5,905
Net Salaries and Benefits	25,810	29,261	23,010	291,439	321,871	290,863
Travel	0	154	633	361	1,694	1,885
Meals & Entertainment	0	63	79	787	693	716
Dues & Subscriptions	0	0	0	25	0	0
Computer Software	284	300	0	4,463	3,300	3,603
Employee Training	73	833	124	13,164	9,163	13,670
Operating Supplies	421	500	714	5,624	5,500	2,177
Trash Removal	2,376	1,750	2,703	22,430	19,250	19,687
Snow Removal	0	42	0	197	462	363
Landscaping	192	1,000	146	3,567	11,000	1,515
Exterminating	0	233	0	0	2,563	385
Small Equipment	4	583	447	4,448	6,413	5,972
Safety Equipment	151	63	244	561	693	378
Rental Other	0	0	0	0	0	2,368
Vehicle Maintenance	0	333	500	3,772	3,663	3,350
Miscellaneous Operating Exp	0	0	0	961	0	0
General Building Repairs	0	917	0	18,591	10,087	9,423
Door Maintenance	29	42	0	569	462	5,878
Seat Repairs	0	125	0	0	1,375	0
Sound Equipment Maintenance	2,124	83	0	2,469	913	43
Ceiling/Wall Maintenance	0	83	0	293	913	38
Electrical Systems	0	833	0	13,648	9,163	12,607
Marquee Maintenance	0	125	0	0	1,375	0
Fire Alarm	0	125	0	2,782	1,375	1,816
Flags & Poles Maintenance	0	92	0	225	1,012	285
Floor Maintenance	0	425	0	2,460	4,675	2,460
HVAC Systems	0	2,101	0	48,726	57,492	44,314
Moving Equipment Maint.	6,143	1,667	2,460	27,022	18,337	17,622
Rigging Maintenance	0	500	0	2,716	5,500	3,695
Kitchen Equipment Maint.	0	833	161	10,296	9,163	6,443
Other Repairs / Maintenance	(1,858)	0	0	0	0	(7,530)
General Building Supplies	0	375	122	5,756	4,125	3,622
Audio Visual	0	0	0	0	0	28
Bulbs & Lamps	0	133	34	589	1,463	511
Electrical	0	1,000	88	10,331	11,000	6,604
Fuel Propane	173	225	3	2,445	2,475	1,777
Telecommunication	0	583	0	1,181	6,413	981
Carpentry	0	0	126	(126)	0	126
Plumbing	59	417	135	3,218	4,587	4,854
Chemicals	0	0	0	21	0	0
HVAC	4,286	1,250	70	10,523	13,750	6,590
Filters	1,648	583	1,700	5,024	6,413	3,247
Paint	47	42	0	1,197	462	382
Janitorial	3,700	2,500	3,708	27,717	27,500	22,516
Laundry	0	21	0	0	231	21
Uniforms	0	583	0	2,817	6,413	6,156
Security	0	208	0	6,393	2,288	0
Misc. Operational Supplies	0	0	0	81	0	44
Total Operating Expenses	45,662	50,986	37,207	558,763	595,227	501,485

Cabarrus Arena Events Center
Department Income Statement: Event Management
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 9,240	\$ 9,984	\$ 7,951	\$ 100,734	\$ 109,824	\$ 93,553
Payroll Taxes	2,642	884	580	9,703	9,724	7,184
Benefits	130	2,394	141	1,394	26,334	1,695
401 (k)	244	300	35	2,121	3,300	1,465
Workers Compensation Ins.	149	292	158	1,575	3,212	1,693
Net Salaries and Benefits	12,405	13,854	8,865	115,527	152,394	105,590
Travel	0	0	627	0	0	676
Computer Software	0	417	0	0	4,587	0
Total Operating Expenses	12,405	14,271	9,492	115,527	156,981	106,266

Cabarrus Arena Events Center
Department Income Statement: Overhead
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Net Salaries and Benefits	0	0	0	0	0	0
Bad Debt Expense	\$ 0	\$ 0	\$ 0	660 \$	0 \$	0
Bank Service Charges	38	60	150	5,839	660	2,460
Interest Expense	105	0	0	155	0	430
Postage	0	33	0	11	363	73
Rental Office Equipment	181	200	25	1,987	2,200	1,832
Office Supplies	204	542	155	6,958	5,962	3,239
Printing & Stationary	0	67	0	0	737	173
Licenses & Fees	24	368	46	5,147	4,048	5,335
Credit Card Discounts	3,563	6,417	5,250	74,210	70,587	65,721
Computer Expense	0	701	284	284	7,711	3,124
Computer Software	0	0	0	8,872	0	880
Environmental Expenses	0	625	0	3,442	6,875	3,159
Medical First Aid	0	208	1,206	4,786	2,288	4,490
Miscellaneous Operating Exp	10,000	208	0	10,000	2,288	0
Auto Insurance	0	413	0	4,696	4,543	4,480
Fidelity Insurance	0	83	0	0	913	360
General Liability Insurance	19,968	16,592	14,485	222,323	182,512	168,491
Other Insurance	0	176	0	0	1,936	1,142
Electricity	28,442	30,454	27,819	308,993	334,994	301,228
Heating Fuel	6,557	4,149	2,677	65,186	45,639	47,065
Telephone	2,815	2,817	2,815	30,965	30,987	31,065
Water & Sewage	4,125	4,025	3,579	46,221	44,275	39,806
Base Fee	7,500	7,500	10,882	82,500	82,500	119,704
Total Operating Expenses	83,522	75,638	69,373	883,235	832,018	804,257

Cabarrus Arena Events Center
Department Income Statement: Food and Beverage
For the Eleven Months Ending May 31, 2026

	Current Month Actual	Current Month Budget	Current Month Prior Year	Year to Date Actual	Year to Date Budget	Year to Date Prior Year
OPERATING EXPENSES						
Salaries Administration	\$ 10,555	\$ 10,437	\$ 9,876	\$ 114,646	\$ 114,807	\$ 108,409
General - Part-Time	(1,583)	667	2,174	10,574	7,337	25,901
Payroll Taxes	458	983	645	5,808	10,813	6,700
Benefits	74	1,745	51	763	19,195	(588)
401 (k)	(1,586)	313	279	2,495	3,443	3,268
Workers Compensation Ins.	92	292	25	2,861	3,212	2,791
Net Salaries and Benefits	8,010	14,437	13,050	137,147	158,807	146,481
Meals & Entertainment	0	25	0	0	275	0
Employee Training	30	21	0	2,126	231	143
Operating Supplies-F&B	0	0	0	742	0	3,587
Flower Decorations-F&B	0	1,250	0	63	13,750	1,836
Renewals & Replacements-F&B	0	750	0	1,635	8,250	4,701
Laundry & Linen-F&B	(428)	125	165	(247)	1,375	3,411
Repair&Maintenance-F&B	217	125	212	1,585	1,375	1,837
Equipment Rental-F&B	0	0	0	35	0	1,997
Miscellaneous Operating Exp	0	542	0	0	5,962	9
Uniforms	0	42	0	284	462	770
Kitchen Supplies	334	333	941	4,650	3,663	9,332
F&B Base Fee	6,030	6,022	4,218	79,698	66,242	47,409
Total Operating Expenses	14,193	23,672	18,586	227,718	260,392	221,513

Cabarrus Arena & Events Center Fee Forecast
Fiscal Year Ending 6/30/2026

Base Fee adjusted with CPIU annually	\$ 90,000
Quantitative Incentive - 30% of Gross Operating Revenue and F&B Net Income in excess of 3-yr. average(curr. \$2,298,209)	
Qualitative Incentive - Max of \$25,000 adjusted with CPIU annually with the following components	
40% Professional Management	
20% Maintenance & Operation	
40% Customer Service	
F&B Base Fee	7.5% of Gross Revenue
F&B Incentive	7.5% of Gross Revenue if operation is profitable
F&B Profit Split	After Incentive Fee is deducted 1st \$50,000 to facility, 2nd \$50,000 to Legends Global & balance to facility

Gross Arena Operating Revenue	\$ 2,725,858
Gross F&B Revenue	\$ 1,103,228
F&B Net Income Before Incentive	\$ 257,512

Arena Fees

Arena Base Fee	\$ 90,000
Arena Quantitative Incentive	\$ 128,295
Arena Qualitative Incentive	\$ 23,750
Total Arena Incentive	\$ 152,045

Total Arena Fees **\$ 242,045**

F&B Fees

F&B Base Fee	\$ 82,742
F&B Incentive	\$ 82,742
F&B Profit Split to Legends Global	\$ 50,000

Total F&B Fees **\$ 215,484**

Total to Legends Global **\$ 457,529**

Cabarrus Arena & Events Center
Accounts Receivable Aging
Month Ending May 31, 2026

<u>Event Date</u>	<u>Event Name</u>		<u>Amount Owed</u>
4/29/2026	NCDPI	\$	2,310.00
5/16/2026	Cabarrus College of Health Science	\$	33,728.97
5/13/2026	RCCC Graduation	\$	39,400.08
5/18/2026	Cabarrus County School Graduations	\$	108,968.87
Total Outstanding		\$	<u><u>184,407.92</u></u>

Cabarrus Arena Events Center
Aged Payables
As of May 31, 2026

Vendor	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
ADP, Inc.	537.94				537.94
Alsco Inc.	75.25				75.25
Andrew Thousand	1,087.50				1,087.50
Atrium Health-Cabarrus	760.00				760.00
Barbizon Lighting, Inc.	303.86				303.86
Brian Adam Almond	2,100.00				2,100.00
Brian Robert Biggs	1,475.00				1,475.00
Cabarrus County CVB	2,662.00				2,662.00
Cabarrus County	4,374.81				4,374.81
Candis Elwood	337.50				337.50
Chandler Hooks	1,475.00				1,475.00
Cheney Brothers, Inc	5,560.49				5,560.49
City of Concord	32,566.08				32,566.08
Cozzini Bros., Inc	63.40				63.40
Eric Callicutt	725.00				725.00
Faith Fellowship	555.00				555.00
Fintech	23.88				23.88
Grady Christie	1,475.00				1,475.00
HD Supply Formerly Home E	543.03				543.03
Impact Technologies	2,123.95				2,123.95
ImperialDade	499.59				499.59
JN Fries Middle PTSO	86.25				86.25
LiftOne LLC	5,681.12				5,681.12
Lowe's Business Account	247.47				247.47
Lowrider Events	606.91				606.91
Mark Hunt	1,475.00				1,475.00
Marsh USA Inc.	9,984.00				9,984.00
Matthew Twigger	750.00				750.00
McDonald's General Store	414.18				414.18
MPHS Band Boosters	806.25				806.25
NAPA Auto Parts	778.88				778.88
NC Department of Revenue	105.01				105.01
Oakdale Greenhouses	1,142.00				1,142.00
Pepsi Bottling Ventures	696.88				696.88
Ross Provost	2,310.00				2,310.00
RV Supershows Inc	30,240.00				30,240.00
Seven Oaks Supply	1,210.83				1,210.83
Show Pros	5,147.75				5,147.75
SMG	9,384.30				9,384.30
Specialized Sound & Light	82,500.00				82,500.00
Taylor Beverly	725.00				725.00
Travis McGhee	1,900.00				1,900.00
Tyler Malamisura	249.21				249.21
United Air Filter Company	1,648.48				1,648.48
US Foods	2,604.17				2,604.17
Waco Childers	22.61				22.61
Waste Management	704.76				704.76
Wendy Holmes	1,475.00				1,475.00
	222,220.34				222,220.34

Cabarrus Arena & Events Center
Advance Deposits
Month Ending May 31, 2026

<u>Event Name</u>	<u>Event Month/Year</u>	<u>Total Deposits</u>
Dasy-Johnson 6/26	6/1/2026	2,000.00
IBJJF 6/26	6/1/2026	11,651.06
NCDOT 6/9/26	6/1/2026	3,458.00
Sportswax 6/26	6/1/2026	10,461.38
Repticon 6/26	6/1/2026	13,026.12
NCDOT 6/26/26	6/1/2026	8,100.00
VMD 6/26	6/1/2026	22,000.00
VMD Camping	6/1/2026	585.00
City Summit 6/26	6/1/2026	1,300.00
Victory Lane 7/26	7/1/2026	18,377.26
NCDOT 7/14/26	7/1/2026	3,036.00
Totally Rad 7/26	7/1/2026	4,875.00
Body Mind Spirit 7/26	7/1/2026	3,375.00
CVAN 8/26	8/1/2026	290.00
NCDOT 8/4/26	8/1/2026	3,458.00
NCDOT 8/11/26	8/1/2026	3,458.00
NCDOT 8/25/26	8/1/2026	1,808.00
Hot Tub 8/26	8/1/2026	11.77
CCS Student Meeting 8/26	8/1/2026	462.48
NCDOT 9/29/26	9/1/2026	3,036.00
Garba 10/26	10/1/2026	880.41
IBJJF 10/26	10/1/2026	10,950.00
Early College 10/26	10/1/2026	200.91
Peak Auction 10/26	10/1/2026	5,250.00
NCNA 10/26	10/1/2026	4,800.00
Geekery 11/26	11/1/2026	1,574.31
Sunny Day 11/26	11/1/2026	908.06
Varsity 11/26	11/1/2026	7,483.51
Dixie Gun 11/26	11/1/2026	8,125.00
NCHSAA 12/26	12/1/2026	10,850.00
9 Panel 12/26	12/1/2026	14,000.00
Deep South 1/27	1/1/2027	39,203.26
Home Show 1/27	1/1/2027	10,350.00
Racers Expo 1/27	1/1/2027	4,686.50
QCPro Wrestling 1/27	1/1/2027	1,500.00
Newbreed 1/27	1/1/2027	2,374.16
Coin Club 2/27	2/1/2027	3,750.00
Showstopper 3/27	3/1/2027	9,900.00
Career Connect 3/27	3/1/2027	13,715.90
50th Anniversary 4/27	4/1/2027	1,250.00
Endless Talent 4/27	4/1/2027	676.40
Southern Touch 5/27	5/1/2027	282.10
Total Advance Deposits		267,479.59

OT Report	
Month	May-26
Total OT Hours	18.24
Total OT Dollars	\$724
Reimbursable OT Dollars	\$0
Venue OT Dollars	\$724
Reimbursable OT %	0.00%
Explanation of Venue OT Costs Incurred in Month	All Departments working on year end projects and will run into OT this month and next.

Venue Fiscal Year Total	FY 2026
Total OT Hours	314.25
Total OT Dollars	\$10,864
Reimbursable OT Dollars	\$2,635
Venue OT Dollars	\$8,229
Reimbursable OT %	24.26%

Cabarrus Arena Events Center						
Food and Beverage Income Statement						
For the Eleven Months Ending May 31, 2026						
	Current Month	Current Month	Last Year Actual	Year to Date	Year to Date	Last Year Actual
REVENUE						
Concession Revenue	\$ 44,743	\$ 37,733	\$ 51,845	\$ 757,664	\$ 772,727	\$ 702,595
Catering Revenue	35,659	14,818	32,521	304,975	214,778	245,577
Total Net Revenue	80,402	52,551	84,366	1,062,639	987,505	948,172
COST OF GOODS SOLD						
Concession CGS	12,367	10,400	14,810	226,847	212,545	218,136
Catering CGS	15,972	5,574	15,157	132,713	71,936	100,379
Total Cost of Goods Sold	28,339	15,974	29,967	359,560	284,481	318,515
DIRECT COSTS						
Concessions Labor	10,725	13,571	12,767	150,232	162,233	175,791
Catering Labor	9,004	2,647	6,942	62,938	43,341	52,610
Direct Concessions Costs	0	0	0	0	0	0
Direct Catering Costs	1,402	118	467	6,731	2,835	7,892
Total Direct Costs	21,131	16,336	20,176	219,901	208,409	236,293
GROSS PROFIT	30,932	20,241	34,223	483,178	494,615	393,364
INDIRECT EXPENSES						
Salaries Administration	10,555	10,437	9,876	114,646	114,807	108,409
General - Part-Time	(1,583)	667	2,174	10,574	7,337	25,901
Payroll Taxes	458	983	645	5,808	10,813	6,700
Benefits	74	1,745	51	763	19,195	(588)
401 (k)	(1,586)	313	279	2,495	3,443	3,268
Workers Compensation Ins.	92	292	25	2,861	3,212	2,791
Meals & Entertainment	0	25	0	0	275	0
Employee Training	30	21	0	2,126	231	143
Operating Supplies-F&B	0	0	0	742	0	3,587
Flower Decorations-F&B	0	1,250	0	63	13,750	1,836
Renewals & Replacements-F&B	0	750	0	1,635	8,250	4,701
Laundry & Linen-F&B	(428)	125	165	(247)	1,375	3,411
Repair&Maintenance-F&B	217	125	212	1,585	1,375	1,837
Equipment Rental-F&B	0	0	0	35	0	1,997
Miscellaneous Operating Exp	0	542	0	0	5,962	9
Uniforms	0	42	0	284	462	770
Kitchen Supplies	334	333	941	4,650	3,663	9,332
F&B Base Fee	6,030	6,022	4,218	79,698	66,242	47,409
Total Indirect Expense	14,193	23,672	18,586	227,718	260,392	221,513
Net Income (Loss)	\$ 16,739	(\$ 3,431)	\$ 15,637	\$ 255,460	\$ 234,223	\$ 171,851

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

County Manager - Monthly Building Activity Reports

BRIEF SUMMARY:

The Board of Commissioners requested monthly reports of building and permit activities including information of plans under review.

REQUESTED ACTION:

For informational purposes. No action required.

SUBMITTED BY:

Kelly F Sifford, Deputy County Manager

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report
2. Report

Cabarrus County Construction Standards Dodge Report 6/1/2026-6/30/2026

Jurisdiction: All

New Construction

Description	Const Code	Buildings	Housing Units	Estimated Cost
Single Family Houses Detached	101	87	87	\$19,782,087.80
Single Family Houses Attached	102	49	49	\$6,478,950.00
Three and Four Family Buildings	104	2	6	\$735,953.36
Manufactured Home (Mobile Homes)	106	6	2	\$440,575.00
Amusement, Social, and Recreational	318	1	0	\$2,176.00
Industrial Buildings	320	1	0	\$490,000.00
Hospitals and Institutional Buildings	323	3	0	\$5,507,019.00
Office, Bank, and Professional Buildings	324	2	0	\$233,595.00
Other Nonresidential Buildings	328	2	0	\$14,279,716.00
Structures Other Than Buildings	329	6	0	\$1,528,147.00
Other	999	31	0	\$7,277,764.25
Sub Total (New Construction)		190	144	\$56,755,983.41

Addition, Alteration, and Conversion

Description	Const Code	Buildings	Housing Units	Estimated Cost
Additions, Alterations and Conversions - Residential	434	2	0	\$1,000.00
Additions, Alterations and Conversions - Nonresidential and No housekeeping	437	6	0	\$245,630.00
Sub Total (Addition, Alteration, and Conversion)		8	0	\$246,630.00
Grand Total		198	144	\$57,002,613.41

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 6/1/2026 through End Date: 6/30/2026

Perez	File Date	Address	Application Name	Description	Est Cost	Est Sq Ft
BU2026-01701	6/1/2026	8111 CONCORD MILLS BLVD CONCORD, NC 28027	ATLAS RETAIL SERVICES - Rally House 375	Rally House 375 ~~ Limited tenant improvements in existing retail suite	\$38,500	6,899
BU2026-01717	6/2/2026	8150 WEDDINGTON RD, AC# CONCORD, NC 28027	CRESCENT COMMUNITIES CONSTRUCTION, LLC	Exterior material design mockup structure	\$10,000	280
BU2026-01720	6/2/2026	920 CHURCH ST N CONCORD, NC 28025	THE ROBINS & MORTON GROUP	ATRIUM HOSPITAL ~~ The scope of this work is 14,000 sqft of total demolition. Walls, floors, ceilings, plumbing that is not serving other areas, mechanical that is not serving other areas, electrical that is not serving other areas. The location of the demolition is inside the hospital on level 2 in the old Batte Wing.	\$744,538	14,000
BU2026-01721	6/2/2026	12351 PIT MINE WAY MIDLAND, NC 28107	PRESTIGE BUILDING COMPANY INC	CAROLINA RIDGE DEL WEBB MV PERGOLA W SWINGS	\$60,000	400
BU2026-01722	6/2/2026	7955 WEST WINDS BLVD NW CONCORD, NC 28027	Artisan Signs and Graphics - Custom Flavors	We are wanting to install a 148 inch by 11.5 inch channel letter sign with a 26inch logo to the front of the building. We are also planning on installing an attached sign on the side of building 480" x 60" tall = 200sq ft The side of Building 220ft wide x 30ft tall	\$10,000	0
BU2026-01729	6/2/2026	47000 WILD COTTON LN KANNAPOLIS, NC 28083	WAYNE BROTHERS	Private Wall A at Club House	\$14,960	122
BU2026-01746	6/3/2026	4035 CONCORD PKWY S, AC# CONCORD, NC 28027	Full Tilt Sign Company - Chipotle-Concord Signs	Install 2 wall signs 1 digital pick up sign in parking lot 1 clearance bar 2 faces on new monument	\$9,798	0
BU2026-01751	6/3/2026	2420 HERRONS NEST PL NW 101 CONCORD, NC 28027	ANOTHER BROKEN EGG CAFE	ABC LICENSE BLDG INSPECTION - SUITE 101		
BU2026-01753	6/3/2026	8020 CONCORD MILLS BLVD, AC# CONCORD, NC 28027	CORNERSTONE INDUSTRIAL INC.	Chick-fil-A - Concord Mills ~~ Tormax Drive-thru Door to replace Drive thru window, new split system HVAC and electric heater and new air curtain.	\$95,000	100
BU2026-01754	6/3/2026	312 CENTRAL AVE, AC# KANNAPOLIS, NC 28081	ASI Signage, Adrian Gray, Non Lic GC	Research Walk ~~ Installation of one (1) Monument ID.	\$23,500	0
BU2026-01761	6/3/2026	46 UNION ST S CONCORD, NC 28025	Casco Signs, Inc.	Casco to install wall sign and blade sign on existing bracket	\$2,500	25
BU2026-01775	6/4/2026	1911 CONCORD LAKE RD, AC# KANNAPOLIS, NC 28083	RITE LITE SIGNS, INC.	Concord Lake STEAM Academy ~~ Manufacture and install illuminated monument sign w/EMC	\$26,478	28
BU2026-01791	6/4/2026	1048 COPPERFIELD BLVD NE CONCORD, NC 28025	Iron Oak Cigar Lounge	ABC		
BU2026-01797	6/5/2026	174 PATTERSON AVE SE, AC# CONCORD, NC 28025	KEBLG, LLC AKA: TRUFORGE HOMES	TRIPLEX BUILT AS TOWNHOMES (per Matt Love) ~~ 2bd 2 1/2 bath per unit	\$340,847	3,360
BU2026-01798	6/5/2026	205 SHANNON DR SW, LT# A CONCORD, NC 28025	KEBLG, LLC AKA: TRUFORGE HOMES - 205 Shannon Dr UNITS A,B,C	TRIPLEX BUILT AS TOWNHOMES (PER MATT LOVE) - TRIPLEX AS RESIDENTIAL - 205 Shannon Dr UNITS A,B,C	\$296,330	3,360

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 6/1/2026 through End Date: 6/30/2026

BU2026-01799	6/5/2026	4479 NC HWY 49 N CONCORD, NC 28025	CURRENT COMMUNICATIONS LIMITED LIABILITY COMPANY - 5CT1249A	TMKOBILE TOWER UPFIT, 5CT1249A ~~ TOWER SCOPE OF WORK: · INSTALL (3) SECTOR MOUNT · INSTALL (1) MONOPOLE ATTACHMENT ASSEMBLY · INSTALL (12) MOUNT PIPES · INSTALL (6) ANTENNAS · INSTALL (6) RADIOS · INSTALL (3) 6x24 HCS 4AWG 70m CABLES · INSTALL (1) MICROWAVE DISH · INSTALL (2) MICROWAVE RADIO · INSTALL (2) MICROWAVE POWER CABLE · INSTALL (2) MICROWAVE FIBER CABLE GROUND SCOPE OF WORK: · INSTALL (2) CONCRETE PADS · INSTALL (1) 6160 ENCLOSURE · INSTALL (1) B160 BATTERY CABINET · INSTALL (2) RP 6651s, (1) IXRe ROUTER IN 6160 ENCLOSURE · INSTALL (1) ICE BRIDGE · INSTALL (1) H-FRAME INSTALL (1) 200A PPC, (1) WORK LIGHT · INSTALL (1) SLACK BOX · INSTALL (1) 200A METER & 200A SERVICE DISCONNECT	\$250,000	24,000
BU2026-01802	6/5/2026	11979 MCMANUS RD, AC# MIDLAND, NC 28107	SUMMITT CELLULAR, LLC	5CT1476A ~~ THE PURPOSE OF THIS PROJECT IS TO ENHANCE BROADBAND CONNECTIVITY AND CAPACITY TO THE EXISTING ELIGIBLE WIRELESS FACILITY BY ADDING/ REMOVING ANTENNAS, CABLES, RADIOS, CABINETS, PLATFORMS, ENCLOSURES, AND A GENERATOR CONNECTOR.	\$25,000	0
BU2026-01803	6/5/2026	8999 ROBINSON CHURCH RD, AC# HARRISBURG, NC 28075	SIGNS ETC., MEGAN GALLAGHER	Calloway Monument Sign ~~ Foundation/mortar/stone work will be completed by Stanley Martin (owner). The sign panel and wooden hanging arm are being fabricated and installed by my company Signs Etc (associated applicant/contractor). The sign is an unlit, hanging arm style monument sign with stone column and wooden beam hanging arm. The sign is 82"h, 120"l & 36"d. The sign panel is 48"l x 18"h with a sign face sqft of 6'	\$32,000	0
BU2026-01804	6/5/2026	8111 CONCORD MILLS BLVD CONCORD, NC 28027	D.H. GRIFFIN CONSTRUCTION COMPANY LLC	INTERIOR DEMO SPACE 357 "NEW CHEESECAKE FACTORY LOCATION" OLD KIRKLAND'S LOCATION	\$70,000	0
BU2026-01805	6/5/2026	182 PATTERSON AVE SE, AC# CONCORD, NC 28025	KEBLG, LLC AKA: TRUFORGE HOMES - 182 Patterson - 3 UNITS - A,B,C	TRIPLEX BUILT AS TOWNHOMES (per Matt Love) ~~ 2 BD 2 1/2 bt per unit - 182 Patterson - 3 UNITS - A,B,C	\$395,107	3,360
BU2026-01822	6/8/2026	4350 FORTUNE AVE NW CONCORD, NC 28027	KENDALE DESIGN/BUILD GENERAL CONTRACTORS, LLC	COMMERCIAL UPFIT - Exterior access and new dock work. Interior security features including cage, and electrical	\$440,000	440,000
BU2026-01823	6/8/2026	3655 CONCORD PKWY S, AC# CONCORD, NC 28027	MOVIDA PIZZA	ABC PERMIT - BLDG INSPECTION		
BU2026-01828	6/8/2026	2500 S MAIN ST KANNAPOLIS, NC 28081	GANAPATI INC DBA MKDK FOOD MART	ABC LICENSE INSPECTION		
BU2026-01836	6/9/2026	5555 HARRISBURG INDUSTRIAL PARK DR HARRISBURG, NC 28075	Casco Signs, Inc.	Installing a pan with 1/4" letters. That are mounted to the brick monument.	\$1,000	0

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 6/1/2026 through End Date: 6/30/2026

BU2026-01837	6/9/2026	471 N CANNON BLVD KANNAPOLIS, NC 28083	Casco Signs, Inc.	Installation of new channel letters.	\$0	0
BU2026-01838	6/9/2026	1021 S CANNON BLVD, LT# KANNAPOLIS, NC 28083	LOS ARCOS MEXICAN RESTAURANT	LOS ARCOS MEXICAN RESTAURANT ABC PERMIT		
BU2026-01841	6/9/2026	5185 MOREHEAD RD CONCORD, NC 28027	D. H. GRIFFIN WRECKING COMPANY INC	Demolition of turbine building and associated equipment. Building is approx. 1,500SF	\$35,000	1,500
BU2026-01844	6/10/2026	8541 CONCORD MILLS BLVD, AC# CONCORD, NC 28027	Michael Sign Company- PNC Bank Signage	Install: Monument panels, wall signs and incidentals	\$10,000	0
BU2026-01854	6/10/2026	4941 DOGWOOD BLVD KANNAPOLIS, NC 28081	NORVILLE CONSTRUCTION CO INC - Burrito Shak	interior build out for burrito shak reataurant to include framing, drywall paint millwork interior finishes, plumbing, electrical and mechanical hood furnished and installed by others, walk in cooler furnished and installed by others	\$536,779	2,427
BU2026-01856	6/11/2026	5000 DOGWOOD BLVD KANNAPOLIS, NC 28081	BRAHMA CONSTRUCTION INC.	A 3,800 sq. ft. first-generation tenant build-out within an existing shell. Heartland Dental Kannapolis, NC The space will be a dentist office and has business occupancy. Type II-B construction, not sprinklered.	\$368,600	3,790
BU2026-01864	6/11/2026	26 UNION ST S CONCORD, NC 28025	HOLTON CONSTRUCTION CONCEPTS	UNION SKY RESTAURANT & BAR, 7th Floor, Novi Lofts Building ~~ 1685 SQ FT TENANT UPFIT for a restaurant/bar use with the use of the existing roof top balcony. Upfit includes a kitchen with all equipment, bar with equipment, HVAC, plumbing, and electrical.	\$250,000	12,545
BU2026-01868	6/11/2026	2745 PIEDMONT COMMERCE ST SW, SUITE# C CONCORD, NC 28027	CHOATE CONSTRUCTION COMPANY	Commercial upfit to include a 10x10 single unisex restroom, new door operator, drive in ramp, new opening and knock out panel, roof openings	\$521,141	44,828
BU2026-01872	6/12/2026	371 CONCORD PKWY N CONCORD, NC 28027	CPAP Sign	wall sign	\$7,200	0
BU2026-01873	6/12/2026	7712 SOSSAMON LN NW, AC# 140 CONCORD, NC 28027		ABC - Unit 140		
BU2026-01874	6/12/2026	61 SPRING ST NW, AC# CONCORD, NC 28025	RODGERS BUILDERS, INC. - Coltrane Webb ES Monument Sign	Coltrane Webb ES Monument Sign ~~ Removal of existing sign cabinet to be replaced with D/S illuminated monument sign to include an EMC.	\$25,000	0
BU2026-01875	6/12/2026	201 DALE EARNHARDT BLVD, AC# 130 KANNAPOLIS, NC 28081	Action Media, Jack Donald	Smile Orthodontics ~~ 1 wall sign, 2 Colors, 32' sq ft LED Raceway Sign	\$2,500	32
BU2026-01879	6/12/2026	2496 WONDER DR NE KANNAPOLIS, NC 28083	DIAMOND CONTRACTORS INC	Tenant renovation into Ivy Rehab to include all MEPs	\$1,921	1,921
BU2026-01883	6/12/2026	29 CHURCH ST S, AC# CONCORD, NC 28025	KINGDOM DEMOLITION, LLC	COMMERCIAL INTERIOR DEMO TO INCLUDE ALL NON-LOAD BEARING WALLS, CEILINGS AND FINISHES ONLY. THIS PERMIT DOES NOT INCLUDE ANY UPFITS. UPFITS WILL REQUIRE PLAN REVIEW.	\$29,280	3,529
BU2026-01887	6/12/2026	362 GEORGIA ST SW, AC# CONCORD, NC 28025	New Signs at Caldwell Park	New sign for Daniel Pharr Community Building, a new sign for renovated Optimist Shelter, and sign for the newly constructed Robert Mathis Amphitheater.	\$9,200	0
BU2026-01890	6/12/2026	30 RAIFORD DR NW CONCORD, NC 28027	FRAZIER SIGN SYSTEMS LLC - Dunkin Wall Signs	Dunkin signs	\$10,890	0

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 6/1/2026 through End Date: 6/30/2026

BU2026-01894	6/15/2026	617 N JUNIPER ST KANNAPOLIS, NC 28081	DIVINE DESTINATIONS	GROUP HOME INSPECTION		
BU2026-01908	6/16/2026	1405 BIRCH ST, LT# KANNAPOLIS, NC 28081	1405 BIRCH ST - CHANGE IN USE	FAMILY CARE HOME PATHWAY TO SUCCESS HOMES LLC		
BU2026-01909	6/16/2026	4540 FORTUNE AVE NW, AC# CONCORD, NC 28027	GM Performance Power Units	remove existing bushes and excavate ground to allow for proper depth of concrete pad with base stone and rebar mats for an argon tank	\$32,850	350
BU2026-01910	6/16/2026	11751 LOWER ROCKY RIVER RD, AC# HARRISBURG, NC 28075	ICON CUSTOM MASONRY INC.	1 WALL/1 MONUMENT - Entry Monument & Illuminated Columns	\$51,345	0
BU2026-01935	6/18/2026	3700 TAYLOR GLEN LN NW, APT# 259C CONCORD, NC 28027	I. L. LONG CONSTRUCTION CO., INC.	BAPTIST RETIREMENT HOMES ~~UPFIT FOR APARTMENT 259C~~ ALL NEW CABINETS, FLOORING, COUNTERTOPS, AND PAINTING, NO MOVING OF ELECTRIC OR PLUMBING	\$35,000	1,000
BU2026-01941	6/18/2026	2520 NC HWY 49 N CONCORD, NC 28025		DAYCARE INSPECTIONS		
BU2026-01945	6/18/2026	6509 GRAYSON LN KANNAPOLIS, NC 28081	BAUCOM GROUP & ASSOCIATES, LLC - A1 Glass Upfit	17.749 office upfit to existing factory. New partitions shall be constructed, the sprinkler system shall be altered to meet the current building code, and to add protection in the proposed office areas. All work shall be on the second floor only.	\$609,500	177,749
BU2026-01946	6/18/2026	7320 GALVAN WAY HARRISBURG, NC 28075	MYRICK CONSTRUCTION, INC.	18,000 SF CORRUGATED METAL PANEL RE-ROOF	\$150,000	18,000
BU2026-01951	6/19/2026	5285 TEAM HENDRICK WAY, AC# CONCORD, NC 28027	CLIMATE SYSTEMS, LLC	Hendrick Motorsports Exhaust ~~ Install 4 new exhaust fans and 3 makeup air units to serve Hendrick Motorsports manufacturing area.	\$490,000	37,500
BU2026-01965	6/22/2026	920 CHURCH ST N CONCORD, NC 28025	SHELCO, LLC.	AH Cabarrus Nuclear Medicine Replacement ~~ Equipment replacement for a nuclear camera. Work includes selective demolition, power modifications, a new faucet, HVAC operations modifications, and finishes.	\$20,000	300
BU2026-01966	6/22/2026	1000 PROGRESS PL NE, AC# CONCORD, NC 28025	MESSER CONSTRUCTION CO	Interior renovation and upgrade to finishes & new roof.	\$14,029,716	116,308
BU2026-01972	6/22/2026	1196 FAIRWAY DR KANNAPOLIS, NC 28081	CARR ACQUISITIONS LLC - THE CLUB AT IRISH CREEK	ABC PERMIT INSPECTION		
BU2026-01973	6/22/2026	331 CODDLE MARKET DR NW CONCORD, NC 28027	Carolina TotalCare, PA (Geoffrey Rose)	Carolina TotalCare, PA ~~ Keep existing walls/rooms and add additional rooms in previous open areas of Ste 130 to expand our existing office already in Suites 110 & 120.	\$28,500	1,800
BU2026-01974	6/22/2026	7295 WEST WINDS BLVD NW, AC# CONCORD, NC 28027	KIRKLAND INC.	Construction a new mezzanine consists of new offices and open work area with new single restrooms. Renovate the first-floor existing office space and upfit existing breakroom	\$1,090,992	9,705
BU2026-01977	6/23/2026	5055 Z-MAX BLVD HARRISBURG, NC 28075	CUNNINGHAM ASSOCIATES, INC. T/A - Harrisburg YMCA Shade Installation	Provision and installation of (1) L:30 x W:20 x H:12 Hip Shade structure.	\$29,280	600
BU2026-01980	6/23/2026	946 BURRAGE RD NE CONCORD, NC 28025	HOSS CONTRACTING, INC	David Phillips Park - renovations to include NEW RESTROOM, NEW OVERLOOK, playground, natural areas, multiple walks and paths, and rain garden.	\$3,566,559	387
BU2026-01984	6/23/2026	202 MCGILL AVE NW CONCORD, NC 28025	IKES CONSTRUCTION INC	McGill Urgent Care Imaging, Cabarrus Rowan Community Health Center ~~ One wall of existing imaging room is being moved 2 ft. to allow adequate space for new imaging equipment.	\$38,595	103

Cabarrus County Commercial Building Plan Review Summary

Begin Date: 6/1/2026 through End Date: 6/30/2026

BU2026-01994	6/24/2026	5465 VILLAGE DR NW, AC# CONCORD, NC 28027	PHOENIX EXTERIOR SOLUTIONS, L.L.C.	SHINGLE CHANGE OUT	\$95,000	138,150
BU2026-02002	6/25/2026	496 SAND DUNES DR KANNAPOLIS, NC 28081	LENNAR CAROLINAS, LLC	TEMPORARY CONSTRUCTION TRAILER TO MEET THE KANNAPOLIS DEVELOPMENT ORDINANCES (KDO); PLEASE REFER TO SECTION 4.4 OF THE KDO FOR MORE INFORMATION ON REGULATIONS PERMIT IS VALID FOR ONE YEAR AFTER ISSUANCE.	\$5,000	440
BU2026-02007	6/25/2026	2725 CLOVER RD NW, AC# CONCORD, NC 28027	DAVCO ROOFING AND SHEET METAL, INC	RECOVER PVC ROOF	\$525,133	87,200
BU2026-02008	6/26/2026	800 N WALNUT ST KANNAPOLIS, NC 28081	DAVCO ROOFING AND SHEET METAL, INC	TEAR OFF EXISITING ROOF/ NEW PVC ROOFING	\$162,480	0
BU2026-02009	6/26/2026	720 PITTS SCHOOL RD SW, AC# CONCORD, NC 28027	DAVCO ROOFING AND SHEET METAL, INC	RECOVER PVC ROOF	\$690,034	0
BU2026-02013	6/26/2026	1115 S MAIN ST KANNAPOLIS, NC 28083	KEY LOCATIONS LLC - Provisions on Main	Provisions on Main ~~ Unfitting building for market and deli. Small kitchen addition and bathroom .	\$50,000	2,850
BU2026-02019	6/29/2026	2400 OLD BEATTY FORD RD CHINA GROVE, NC 28023	CHOATE CONSTRUCTION COMPANY	Scope of this permit includes only Remote Restrooms and additional associated infrastructure.	\$195,000	1,980
BU2026-02023	6/29/2026	8150 WEDDINGTON RD, AC# CONCORD, NC 28027	CRESCENT COMMUNITIES CONSTRUCTION, LLC	Temporary Construction Trailer for Crescent Communities Construction LLC	\$6,400	840
BU2026-02032	6/30/2026	970 CLOVERLEAF PLZ KANNAPOLIS, NC 28083	CLOVERLEAF ASSET NC LLC, AVI MALKA , LLC MANAGER--OWNER AS BUILDER	970 -- 3,749 SQ FT UPFIT FOR EVENT CENTER-UPFIT INCLUDES 2 RESTROOMS, OFFICE, PREP KITCHEN FOR PREP ONLYM MOP SINK, LVP FLOORING,	\$175,000	3,749
BU2026-02041	6/30/2026	6361 GLEN AFTON BLVD CONCORD, NC 28027	APEX WAREHOUSE SYSTEMS, LLC	Apex Rack Install ~~ Installation of pre-engineered high pile warehouse racking. No changes to use or structure of building.	\$1,353,536	0
BU2026-02051	7/1/2026	8455 PIT STOP CT NW 115 CONCORD, NC 28027	M C MOORE CONSTRUCTION, LLC - Another Nine - Concord	Interior upfit of 2,568 sf to install 5 golf simulator bays, restroom and utility room.	\$550,000	2,568
BU2026-02052	7/1/2026	4540 FORTUNE AVE NW, AC# CONCORD, NC 28027	EDIFICE, INC.	Existing building to remain as is. Internal alterations to accommodate new manufacturing lab.	\$1,530,000	9,592
BU2026-02053	7/1/2026	1048 COPPERFIELD BLVD NE CONCORD, NC 28025	FAST SIGNS	Put up new wall sign and install window signage	\$0	0
BU2026-02059	7/1/2026	1094 CONCORD PKWY N CONCORD, NC 28027	SanMar Management Company	STRUCTURAL REPAIR - INTERIOR AND EXTERIOR WALL	\$10,000	500
BU-EXCO-2026- 00040	6/2/2026	82 UNION ST S CONCORD, NC 28025	Made with Love Pottery Studio	800 SF pottery retail and pottery painting studio unit A		
BU-EXCO-2026- 00041	6/2/2026	10099 WEDDINGTON RD CONCORD, NC 28027	R Daggubatis Restaurant LLC DBA Bawarchi	R Daggubatis Restaurant LLC DBA Bawarchi ~~ 5600 SF restaurant business ~~DINE IN RESTAURANT THAT SERVES ETHNIC INDIAN FOOD AND A FEW SELCTIONS OF ALCOHOLIC AND NON-ALCOHOLIC BEVERAGES		
BU-EXCO-2026- 00042	6/3/2026	3301 ROBERTA RD CONCORD, NC 28027	Redeemed Baptist Church	Mother's Moming Out daycare business at site of church		
BU-EXCO-2026- 00043	6/4/2026	1713 S CANNON BLVD KANNAPOLIS, NC 28083	MO CARS	NEW DEALERSHIP- MO CARS		

Cabarrus County Commercial Building Plan Review Summary						
Begin Date: 6/1/2026 through End Date: 6/30/2026						
BU-EXCO-2026-00044	6/4/2026	1048 COPPERFIELD BLVD NE CONCORD, NC 28025	Iron Oak Cigar Lounge LLC	Cigar Lounge Business Suite 101		
BU-EXCO-2026-00045	6/8/2026	8111 CONCORD MILLS BLVD CONCORD, NC 28027	Q	NEW TENANT / MOVE IN AS-IS. Women's Clothing Retail Sales Business #360		
BU-EXCO-2026-00046	6/10/2026	7148 WEDDINGTON RD CONCORD, NC 28027	Integrity Iron Worx LLC Unit 180	Construction business that sells/stores steel fabrication supplies		
BU-EXCO-2026-00047	6/30/2026	1906 N MAIN ST KANNAPOLIS, NC 28083	Loading Repbulic Inc.	NEW OFFICE - Moving into an existing space		
				Total Plans Reviewed: 79	\$120,851,956	4,712,708

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

REPORTS

SUBJECT:

EDC - June 2026 Monthly Summary Report

BRIEF SUMMARY:

The Cabarrus Economic Development Corporation (EDC) provides monthly updates on the local economic and industry activities in the form of the included report.

REQUESTED ACTION:

For informational purposes. No action required.

SUBMITTED BY:

Gretchen E Carson, EDC Executive Director

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report

Project Activity Report

JUNE 2026



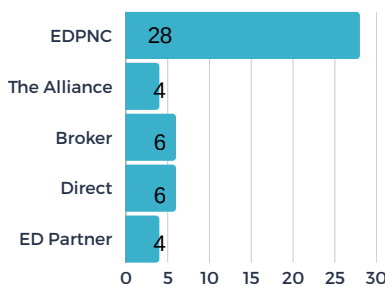
STATS OVER THE PAST MONTH

The EDC received **15** projects/RFIs (request for information) in June and submitted sites/buildings for **7** of the requests. There were **3** client/consultant site visits/meetings in June.

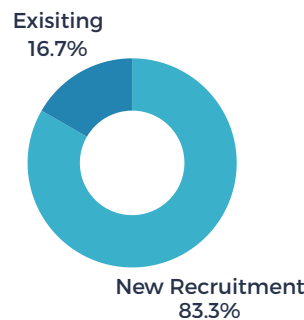
Project Activity Highlights



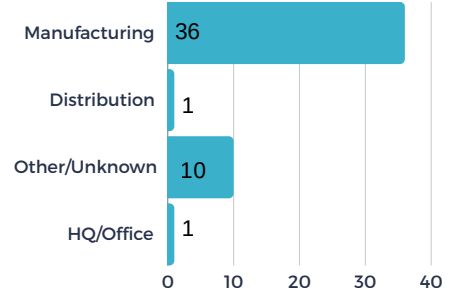
PROJECTS BY SOURCE



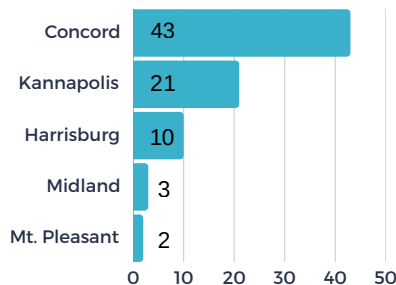
EXISTING VS. NEW



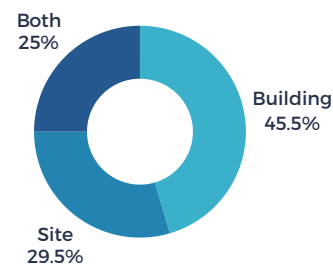
PROJECTS BY TYPE/INDUSTRY



OF PROJECTS BY LOCATION



BUILDINGS VS. SITES



255

average jobs per project



130M

average investment per project

132K

average square feet per project



49

average acres per project



35%

of Cabarrus EDC's projects involved companies outside of the U.S.

Local Business Report

Q2 2026

**Strong Jobs, Bright Futures, Thriving Communities.
Powered by Balanced Growth.**

CLT Alliance Regional Manufacturing Wage Survey

At the end of June, the Charlotte Regional Business Alliance released the results of its bi-annual manufacturing wage survey (last released in 2024). This survey, developed in partnership with Cabarrus EDC and 14 other local economic development organizations, provides key insights to the current landscape of wages for manufacturers as well as hiring trends and benefits.

Wage surveys are critical benchmarking tools to ensure that the industries in Cabarrus County offer competitive wages - wages that also assure that residents of Cabarrus County can afford a quality of life that meets their needs.



Key Takeaways:

- Overall, wages for hourly positions have generally continued to increase since 2022.
- The median response for full-time production wage increases was 4.25% over the next two years.
- In the next two years, 72% of respondents plan to increase wages for production jobs.
- Over half respondents (56%) offer a shift premium. Among those that do, the most common practice is to offer the premium for both 2nd and 3rd shifts (29%).
- To qualify for benefits, most respondents require employees to work between 30–40 hours.
- Approximately 90% of respondents provide a 401k; 88% match employee contributions.
- 93% of respondents provide health insurance and nearly all respondents offer vision, dental, and life insurance.



Student TRACK Brings High School Rising Juniors to Hendrick Technical Solutions and Prime Beverage Group

For one week in June, a cohort of high school students from Cabarrus County Schools and Kannapolis City Schools stepped beyond the classroom and into the world of advanced manufacturing as part of the Student TRACK curriculum. Students toured Hendrick Technical Solutions and Prime Beverage Group, gaining a firsthand look at innovative technologies, modern manufacturing processes, and the wide range of careers available in the industry. These immersive experiences gave students valuable insight into the skills, training, and teamwork needed to succeed in advanced manufacturing while highlighting exciting career opportunities available right here in Cabarrus County. [Click here to learn more about the Student TRACK program.](#)



Building a business from the ground up can be... a lot. Having the right people in your corner can make all the difference.

The Flywheel Foundation's Venture Mentoring Service (VMS) pairs promising early-stage founders with a hand-selected team of experienced entrepreneurs, business leaders, and community experts who provide confidential, unbiased guidance as you navigate growth. Built on the internationally recognized MIT Venture Mentoring Service model, VMS is designed for scalable startups looking for trusted advisors to help them navigate tough decisions, avoid common pitfalls, make strategic connections, and think through their next stage of growth.



If you think your company could benefit from a team of experienced mentors, we'd love to connect.

Reach out to Grant Colgan at grant@flywheel-foundation.org to learn more about the program and the other resources available at the Cabarrus Center.

Small Business and Entrepreneurial Activity

Small Business Support (April - June)

10

Company Meetings

4

Inquiry Intake Forms

RESOURCE HIGHLIGHT:

Ignite Program

Offered by the Carolina Small Business Development Fund, the Ignite Program is a flexible loan program offering up to \$75,000 to help small businesses thrive.

Additional details and qualifying requirements can be found [here](#).

COMPANY VISITS



For manufacturers that would like to meet with the EDC, please see our contact information below.

Staying connected with our manufacturers helps the Cabarrus EDC to anticipate your needs, remove barriers to growth, and support continued competitiveness. If you have questions or need specific support, please reach out to the Cabarrus EDC team - we are here to help!



Gretchen Carson
President & CEO
gecarson@cabarrusedc.com
Mobile: 704.577.5655



Samantha Grass
Economic Development Manager
sgrass@cabarrusedc.com
Mobile: 704.490.4973

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

Fire Marshal - Cabarrus County Fire Services Monthly Report

BRIEF SUMMARY:

The Cabarrus County Fire Services Monthly Report provides a comprehensive overview of fire service activities across the county, encompassing incident response statistics, significant events, emerging issues, notable achievements, upcoming Insurance Services Office (ISO) inspections, staffing updates/schedules and other pertinent fire department information.

REQUESTED ACTION:

Receive report. No action needed.

SUBMITTED BY:

Jacob Thompson, Fire Marshal

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report

Cabarrus County Fire Services

Monthly Report

Date: [July, 2026]

Executive Summary

• Total Incidents for the Month of March for All Departments

679

• Incident Type Breakdown

Incident Type	Calls
No Emergency - Cancelled	109
Public Service - Citizen Assist - Lift Assist	42
Medical - Illness - Breathing Problems	28
Medical - Illness	27
Medical - Injury / Trauma - Fall	25
Public Service - Citizen Assist - Citizen Assist / Service Call	22
Medical - Illness - Chest Pain (Non - Trauma)	22
Medical - Illness - Sick Case	22
Medical - Injury / Trauma - Motor Vehicle with Injury	18
No Emergency - False Alarm - Accidental Alarm	12
Medical - Injury / Trauma - Hemorrhage / Laceration	12
Medical - Illness - Abdominal Pain / Problems	11
Medical - Illness - Unknown Problem	10
Public Service - Alarms (Non Medical)	10
Medical - Illness - Stroke / CVA	8
Public Service - Other - Standby	7
Medical - Illness - Convulsions / Seizures	7
Medical - Illness - Cardiac Arrest	6
Hazardous Situation - Hazardous Materials - Gas Leak / Gas Odor	6
Medical - Illness - Heart Problems	6
Medical - Injury / Trauma - Motor Vehicle No Injury	6
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	6
Medical - Illness - Allergic Reaction / Stings	6
Medical - Illness - Overdose / Poisoning	5
Public Service - Disaster / Weather - Weather Response	5
Hazardous Situation - Investigation - Smoke Investigation	5
Medical - Illness - Unconscious Victim	5
Fire - Outside Fire - Vegetation / Grass	4
No Emergency - False Alarm - Malfunctioning Alarm	4
Fire - Structure Fire - Structural Involvement	4
Medical - Illness - No Appropriate Choice	4
Public Service - Disaster / Weather - Damage Assessment	4
Medical - Illness - Headache	3
Medical - Illness - Diabetic Problems	3
Medical - Other - Medical Alarm	3
Fire - Structure Fire - Confined Cooking / Appliance Fire	3
Medical - Injury / Trauma - Other Traumatic Injury	3
Medical - Illness - Altered Mental Status	3

Incident Type	Calls
Public Service - Alarms (Non-Medical) - Other Alarm	3
Medical - Illness - Back Pain (Non - Trauma)	3
Public Service - Other - Move-up	2
Hazardous Situation - Hazard Nonchemical - Electrical Power Line Down / Arcing / Malfunction	2
Fire - Transportation Fire - Vehicle Fire - Passenger	2
Medical - Injury / Trauma - Gunshot Wound	2
Hazardous Situation - Hazard Nonchemical - Motor Vehicle Collision	2
Public Service - Alarms (Non-Medical) - CO Alarm	2
Fire - Structure Fire - Room and Contents	2
Fire - Outside Fire - Trash / Rubbish Fire	2
Medical - Illness - Psychological Behavior Issues	1
Fire - Transportation Fire - Vehicle Fire - RV	1
Fire - Transportation Fire - Vehicle Fire - Commercial	1
No Emergency - Good Intent - Controlled Burning (Authorized)	1
Medical - Illness - Pregnancy / Childbirth	1
Medical - Injury / Trauma - Choking	1
Fire - Outside Fire - Other Outside Fire	1
Medical - Other - Intercept Other Unit	1
Hazardous Situation - Hazardous Materials - Fuel Spill / Fuel Odor	1
Hazardous Situation - Hazard Nonchemical - Electrical Hazard / Short Circuit	1
No Emergency - Good Intent - Investigate Hazardous Release (Nothing Found)	1
Medical - Injury / Trauma - Motor Vehicle	1

• Average Number of Personnel Per Incident from Each Department for Month

Allen Vol. Fire Dept. - 2.98

Cabarrus County FMO - 3.30

Cold Water Vol. Fire Dept. - 3.80

Flowe's Store Vol. Fire Dept. - 4.37

Georgeville Vol. Fire Department - 2.79

Midland Fire Department - 3.72

Mt. Mitchell Vol. Fire Department - 5.47

Mt. Pleasant Fire Dept. - 3.54

Northeast Cabarrus VFD - 5.80

Odell VFD - 3.22

Rimer VFD - 3.95

County Wide Notable Items

• Department annual financial statements were due to the county by December 31st. There are still several to be turned in. Departments are having a more difficult time securing CPA services and getting financial statements completed in a timely manner. Departments have been informed to please just continue to keep Fire Marshal updated on the progress of their annual audits.

o April Update: Audits still outstanding from Allen Fire Department.

o May Update: Allen Fire Department advises that they are waiting on the CPA to complete the review.

o June Update: Waiting for the audit to be sent to us.

o **July Update: Received and attached to this report. Audit reporting complete.**

• Will be working with departments on required 5-year plans to be submitted with budgets for this upcoming FY year. Will be discussing with Chiefs on what should be included in these plans and when they should be submitted.

o April Update: These have been requested to be completed for submission by June 31st to accompany the change in the fiscal year and fire department budget submittal.

o July Updates: 5 Year plans have been received from all departments except for Mt. Pleasant, Allen, and Rimer Fire Departments. 5 Year plans received to date are attached to this report.

- FM, EM, and County Management continue to work through contract and ordinance updates to bring to the departments and commissioners.

o April Update: Some example contracts have been secured from several sources to compare for common and best practice. EM Director Burnett is reviewing these.

o May Update: No additional movement on this item while traversing other time demanding issues.

o June Update: No additional movement on this item while traversing other time demanding issues.

o July Update: No additional movement on this item while traversing other time demanding issues. Will be refocusing on this item with the new county manager.

- ISO mandated run card updates are in progress and will continue throughout the next year in cooperation with all departments and the communications center.

o April Update: FM has identified Flowes Store Fire Department to begin working on this and test implementation of this before pushing it county wide.

o May Update: FM office has met with Flowes store in planning to work towards testing these changes.

o June Update: No additional movement on this item while traversing other time demanding issues.

o July Update: Progress and additional meetings have been had on the testing phase with Flowes Store as we continue to work on this item.

- Chiefs are forming a committee to look at the possibility of a fire service district overlay to present to commissioners. Chief Dustin Sneed will be the point of contact on this item.

o May Update: No additional information or movement on this item.

o June Update: No additional information or movement on this item.

o July Update: No additional information or movement on this item.

- May staffing schedules have not been received from Rimer, Richfield, Allen, Mt. Pleasant, East Gold Hill and Midland Fire Departments. These are requested by the 10th of each month and should have been received by June 10th.

- Budgets for all departments have been received and are attached to this report.

Station Specific Summaries

Allen (\$.11 Tax Rate, Current ISO 2)

- Station Location(s)

o Current Station 1- 4000 US 601 S Concord, NC 28025

o Future Station 2- 5650 MIAMI CHURCH RD CONCORD NC 28025. Station build is in progress but estimated time to completion is unknown. Projected to be 4th quarter of 2026. The land has been cleared, graded, and erosion control has been placed. Department is currently going through the process to select a design professional and a contractor.

- Notable Items from Department

o Department looking to add additional storage building at current station.

- April Update: Department has conducted a meeting with planning/zoning for application for zoning permits.

- May Update: Permits have been approved. No construction has begun.

- June Update: Permits have been approved. No construction has begun.

- July Update: Permits have been approved. No construction has begun.

Cabarrus County Fire Services

- Station Location(s)
 - o Current Station- 380 Highway 49 Concord, NC 28025
- Notable Items from Department
 - o July: Doug Steele retirement effective June 30th. New assistant Fire Marshal Chelsei McClellan has started and is in training.
 - o New construction push along with increase in fires has cause for increased workload.

Cold Water (\$.08 Tax Rate, ISO 2)

- Station Location(s)
 - o Current Station 1- 1830 Gold Hill Road Concord, NC 28025
- Notable Items from Department
 - o Nothing to report.

Concord Rural- Concord Fire Department (\$.125 Tax Rate, ISO 1)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.
- Notable Items from Department
 - o Nothing to report.

Flowes Store (\$.12 Tax Rate , ISO 3)

- Station Location(s)
 - o Current Station 1- 8623 Flowes Store Road Concord, NC 28025
- Notable Items from Department
 - o Nothing to report.

Georgeville (\$.09 Tax Rate, ISO 5)

- Station Location(s)
 - o Current Station 1- 6916 NC-200 Concord, NC 28025
- Notable Items from Department
 - o Department has submitted plans for upfit to their fire station to add living quarters to facilitate 24-hour staffing.

East Gold Hill (\$.09 Tax Rate, ISO 4)

- Station Location(s)
 - o Current Station 1- 820 Old US Hwy 80, Gold Hill, NC 28071
- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.
- Notable Items from Department
 - o Nothing to report.

Harrisburg Rural- Harrisburg Fire Department (\$.15 Tax Rate, ISO 2)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.
- Notable Items from Department
 - o Nothing to report

Jackson Park- Concord FD (\$.125 Tax Rate, ISO 1)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.
- Notable Items from Department
 - o Nothing to report

Kannapolis Rural- City of Kannapolis Fire Department (\$.10 Tax Rate, ISO 1)

- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.
- Notable Items from Department
 - o Nothing to Report.

Midland Rural (\$.11 Tax Rate , ISO 4)

- Station Location(s)
 - o Current Station 1- 12805 US Hwy 601 S Midland, NC 28107
 - o Current Station 2- 369 US HWY 24/27 E Midland, NC 28107
 - o Future Station 3- Plans exist to construct a fire station in the area of Flowes Store Rd. E and US HWY 601. The timeline is unknown but is reflected in the department's 5-to-10-year plans.
 - o Future Station 4- Plans exist to construct a fire station in the area of the Carolina Ridge Housing Development off of Pioneer Mill Rd. The timeline is unknown but is reflected in the department's 5-to-10-year plans.
- Notable Items from Department
 - o June Update: ISO inspection was completed and are awaiting the results of the inspection.
 - o July Updates: Still awaiting ISO inspection results.

Mt. Mitchell (\$.10 Tax Rate, ISO 4)

- Station Location(s)
 - o Current Station 1- 5875 Old Salisbury-Concord Road Kannapolis, NC 28081
- Notable Items from Department
 - o April update: Department is looking to downsize their current apparatus fleet to required ISO minimum to reduce operational costs.
 - o June Update: The department is again having response issues. A notice of deficiency has been provided to the department. A corrective action plan has been submitted from the department.
 - o July Update: Department continues corrective plan. Cold Water or Rimer remains dispatched to all calls.
 - o Department is looking at doing a station upfit to accommodate 24 hour personnel. FM staff have met with the department and construction standards on building needs.

Mt. Pleasant Rural (\$0.125 Tax Rate, ISO 4)

- Station Location(s)
 - o Current Station 1- 1415 N Main Street Mt. Pleasant, NC 28124
 - o Future Station 2- A future station is planned for Walker Rd. in the area of Mt. Pleasant high school. Unknown timeline but land is secure for the purpose and will depend on budget prioritization in Mount Pleasant and demand.
 - o Future Station 3- A future station has been discussed for Mt. Pleasant Rd. South depending on future development. Timeline is unknown and depends on future growth and need.
- Notable Items from Department
 - o Nothing to report.

Northeast Cabarrus (\$0.12 Tax Rate, ISO 5)

- Station Location(s)
 - o Current Station 1- 1530 Lentz Harness Shop Road N Mt. Pleasant, NC 28124
- Notable Items from Department
 - o Nothing to report.

Odell (\$0.08 Tax Rate , ISO 4)

- Station Location(s)
 - o Current Station 1- 9051 Davidson Highway Concord, NC 28027
 - o Current Station 2- 4240 Shiloh Church Road Davidson, NC 28036
- Notable Items from Department
 - o May Update: ISO inspection is scheduled for June 23rd, 2026.
 - o July Update: ISO inspection completed. Awaiting results in approximately 90 days.

Richfield-Misenheimer (\$0.07 Tax Rate, ISO 5)

- Station Location(s)
 - o Current Station 1- 228 W Church St, Richfield, NC 28137
- Primary response data utilizes another communications center and records management system, and we are unable to pull this data at county level.
- Notable Items from Department
 - o Nothing to report.

Rimer (\$0.10 Tax Rate, ISO 5)

- Station Location(s)
 - o Current Station 1- 4306 Rimer Road Concord, NC 28025
 - o Future Station 2- Unknown exact location but planned for the eastern portion of their district. Timeline for completion is unknown, but department is currently looking for land to purchase.
- Notable Items from Department
 - o Nothing to report.

FY 2026-2027 Budgets



**CABARRUS COUNTY
ALLEN FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET**



*At at \$.11 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	1,083,306.34
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	240,873.01
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	1,354,179.35

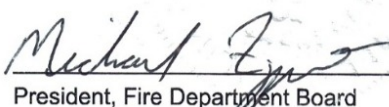
EXPENDITURES:

Advertising	\$	100.00
Audit Services	\$	11,000.00
Capital Outlay: Apparatus	\$	-
Capital Outlay: Building	\$	210,000.00
Capital Outlay: Equipment	\$	78,000.00
Debt Service	\$	137,355.36
Dues & Subscriptions	\$	8,550.00
Equipment	\$	42,000.00
First Responders	\$	7,000.00
Insurance/Bonds/Workers Compensation	\$	27,290.00
Miscellaneous	\$	-
Motor Fuel	\$	35,000.00
Pension Fund	\$	-
Personnel/Staffing	\$	687,433.99
Repairs & Maintenance: Apparatus	\$	30,000.00
Repairs & Maintenance: Building & Grounds	\$	18,200.00
Repairs & Maintenance: Equipment	\$	9,000.00
Supplies: Kitchen/M meal Preparation/Janitorial	\$	4,500.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	5,500.00
Training & Fire Prevention Materials	\$	20,000.00
Utilities (Includes Telecommunications Expenses)	\$	22,250.00
Water Point/Supply Construction & Maintenance	\$	1,000.00
TOTAL EXPENDITURES	\$	1,354,179.35

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	114,080.13
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	548,702.97
TOTAL ASSETS & INVESTMENTS	\$	662,783.10

The operational budget for Allen Fire Department is based on an estimated \$995,990,522.00 fire district tax base at \$0.11 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.


President, Fire Department Board

6-14-26
Date


Fire Department Chief

6/12/2026
Date



CABARRUS COUNTY
ALLEN FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Advertising		
Mailings	\$	-
Newspaper Advertisements	\$	100.00
	\$	-
	\$	-
	\$	-
Advertising Total Expenditure	\$	100.00

Audit Services		
Annual Audit Expense	\$	7,000.00
Secretary Treasurer	\$	4,000.00
Accounting Fee - Quarterly Payroll Reports	\$	-
	\$	-
Audit Services Total Expenditure	\$	11,000.00

Capital Outlay: Apparatus		
	\$	-
	\$	-
	\$	-
Capital Outlay: Apparatus Total Expenditure	\$	-

Capital Outlay: Building		
Sub-station Build	\$	210,000.00
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Building Total Expenditure	\$	210,000.00

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)		
Radio Replacement	\$	25,000.00
SCBA Cylinder Replacment (4 Year Plan)	\$	15,000.00
Tower 11 Equipment	\$	38,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Equipment Total Expenditure	\$	78,000.00

[illegible]

	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Equipment Total Expenditure	\$ 42,000.00

First Responders	
Basic Medical Supplies	\$ 7,000.00
	\$ -
	\$ -
	\$ -
First Responders Total Expenditure	\$ 7,000.00



CABARRUS COUNTY
ALLEN FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Insurance/Bonds/Workers Compensation		
Workers Compensation	\$	-
Commercial Package	\$	11,101.00
Commercial Auto	\$	16,189.00
	\$	-
	\$	-
Insurance/Bonds/Workers Compensation Total Expenditure	\$	27,290.00

Miscellaneous		
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Miscellaneous Total Expenditure	\$	-

Motor Fuel		
Diesel/Gasoline Road Fuel Expenses	\$	35,000.00
	\$	-
	\$	-
	\$	-
Motor Fuel Total Expenditure	\$	35,000.00

Pension Fund		
Annual Payment	\$	-
	\$	-
	\$	-
	\$	-

Pension Fund Total Expenditure	\$ -
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Personnel/Staffing	
Paid Part-Time Staffing	\$ 550,000.00
Overtime For Part-Time Staffing	\$ 75,000.00
Paid-Per-Call Staffing/Stipend Payments/Reimbursements	\$ -
Payroll Taxes	\$ 41,500.00
Annual Physicals	\$ -
Drug Testing	\$ -
Uniforms	\$ 17,433.99
Payroll Expenses	\$ 3,500.00
	\$ -
	\$ -
Personnel/Staffing Total Expenditure	\$ 687,433.99



CABARRUS COUNTY
ALLEN FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Repairs & Maintenance: Apparatus		
---	--	--

Annual Apparatus/Vehicle Inspections	\$	1,000.00
Annual Pump & Service Testing	\$	1,500.00
Apparatus & Repair Supplies	\$	17,000.00
Preventative Maintenance	\$	10,500.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Apparatus Total Expenditure	\$	30,000.00

Repairs & Maintenance: Building & Grounds		
--	--	--

Building Maintenance	\$	13,100.00
Garbage Collection	\$	1,500.00
Grounds Maintenance	\$	2,500.00
Annual Back Flow Prevention Testing	\$	500.00
Annual Fire Extinguisher Service	\$	600.00
	\$	-
	\$	-
Repairs & Maintenance: Building & Grounds Total Expenditure	\$	18,200.00

Repairs & Maintenance: Equipment		
---	--	--

Annual Hose Testing	\$	2,600.00
Annual Ladder Testing	\$	300.00
Annual SCBA Testing	\$	400.00

Equipment Maintenance & Repairs	\$	1,300.00
Radio & Pager Equipment Fees/Maintenance	\$	3,000.00
Small Engine Equipment Preventative Maintenance & Repairs	\$	100.00
Annual Hydraulic Tool and Pump Test	\$	1,300.00
	\$	-
	\$	-
Repairs & Maintenance: Equipment Total Expenditure	\$	9,000.00

Supplies: Kitchen/Meal Preparation/Janitorial	
Basic Kitchen Supplies	\$ 2,000.00
Janitorial Supplies	\$ 2,500.00
Meal Preparation Expenses	\$ -
	\$ -
Supplies: Kitchen/Meal Preparation/Janitorial Total Expenditure	\$ 4,500.00



CABARRUS COUNTY
ALLEN FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Supplies: Office (Includes Postage/Printing Expenses)		
Basic Office Supplies	\$	5,200.00
Postage	\$	100.00
Printing Expenses	\$	200.00
	\$	-
	\$	-
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$	5,500.00

Training & Fire Prevention Materials		
Training Course Fees (Including Travel, Lodging, Meals)	\$	19,500.00
Fire Prevention/Education Materials	\$	500.00
	\$	-
	\$	-
Training & Fire Prevention Materials Total Expenditure	\$	20,000.00

Utilities (Includes Telecommunications Expenses)		
Cable Services (Including internet and television)	\$	2,250.00
Electricity	\$	11,500.00
Heating Oil	\$	-
Natural Gas / Propane	\$	5,500.00
Sewer	\$	-
Telephone	\$	-
Water (Domestic)	\$	-
Wireless Services (Including mobile broadband, paging and telephone services)	\$	3,000.00
	\$	-
	\$	-
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$	22,250.00

Water Point/Supply Construction & Maintenance

Pressurized Hydrant Maintenance	\$	500.00
Water Point/Static Source Construction	\$	-
Water Point/Static Source Maintenance	\$	500.00
	\$	-
	\$	-
Water Point/Supply Construction & Maintenance Total Expenditure	\$	1,000.00

Total Itemized Expenditure Report	\$	1,354,179.35
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CABARRUS COUNTY
COLD WATER FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET



*At \$.08 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	496,587.89
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	110,416.25
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	637,004.14

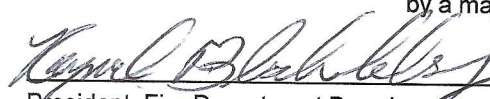
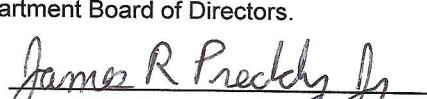
EXPENDITURES:

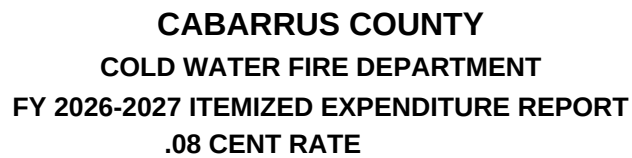
Advertising	\$	-
Audit Services	\$	-
Capital Outlay: Apparatus	\$	-
Capital Outlay: Building	\$	-
Capital Outlay: Equipment	\$	-
Debt Service	\$	56,000.00
Dues & Subscriptions	\$	14,400.00
Equipment	\$	18,000.00
First Responders	\$	1,500.00
Insurance/Bonds/Workers Compensation	\$	20,000.00
Miscellaneous	\$	5,000.00
Motor Fuel	\$	15,600.00
Pension Fund	\$	-
Personnel/Staffing	\$	437,800.00
Repairs & Maintenance: Apparatus	\$	18,204.14
Repairs & Maintenance: Building & Grounds	\$	7,500.00
Repairs & Maintenance: Equipment	\$	17,500.00
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	4,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	1,200.00
Training & Fire Prevention Materials	\$	3,000.00
Utilities (Includes Telecommunications Expenses)	\$	16,300.00
Water Point/Supply Construction & Maintenance	\$	1,000.00
TOTAL EXPENDITURES	\$	637,004.14

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	-
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	673,043.22
TOTAL ASSETS & INVESTMENTS	\$	673,043.22

The operational budget for Cold Water Fire Department is based on an estimated \$630,187,500.00 fire district tax base at \$0.08 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.

 5/11/26  5/15/2026
President, Fire Department Board Date Fire Department Chief Date



Mailings
Newspaper Advertisements
Advertising Total Expenditure

Annual Audit Expense
Audit Services Total Expenditure

Capital Outlay: Apparatus Total Expenditure

Capital Outlay: Building Total Expenditure

[illegible]

Capital Outlay: Equipment Total Expenditure



CABARRUS COUNTY
COLD WATER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

Debt Service

Bank Notes

Apparatus Loan Payments

Building & Grounds Loan Payments

Equipment Loan Payments

Debt Service Total Expenditure

Dues & Subscriptions

Cabarrus County Firemen's Association Dues
--

NC Association of Fire Chiefs

NC Association of Rescue & EMS

NC State Firemen's Association

Training Software

Scheduling Software

Active 911

Dues & Subscriptions Total Expenditure

Equipment (General Based Equipment Purchases)
--

Structure Turnout Gear

Equipment Total Expenditure

First Responders

Basic Medical Supplies

First Responders Total Expenditure



CABARRUS COUNTY
COLD WATER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

Insurance/Bonds/Workers Compensation

Workers Compensation
General Propert & Liability Policy
Insurance/Bonds/Workers Compensation Total Expenditure

Miscellaneous

Grant Matching
Miscellaneous Total Expenditure

Motor Fuel

Diesel/Gasoline Road Fuel Expenses
Diesel/Gasoline Non-Road Fuel Expenses
Motor Fuel Total Expenditure

Pension Fund

Annual Payment
Pension Fund Total Expenditure

Personnel/Staffing

Paid Full-Time Personnel
Paid Part-Time Personnel
Paid-Per-Call Staffing/Stipend Payments/Reimbursements
Payroll Expenses/Taxes
Annual Physicals

Drug Testing
Uniforms
Personnel/Staffing Total Expenditure



CABARRUS COUNTY
COLD WATER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

Repairs & Maintenance: Apparatus

Annual Apparatus/Vehicle Inspections
Annual Pump & Service Testing
Apparatus & Repair Supplies
Preventative Maintenance
Repairs & Maintenance: Apparatus Total Expenditure

Repairs & Maintenance: Building & Grounds

Building Maintenance
Garbage Collection
Grounds Maintenance
Repairs & Maintenance: Building & Grounds Total Expenditure

Repairs & Maintenance: Equipment

Annual Hose Testing
Annual Ladder Testing
Annual SCBA Testing
Equipment Maintenance & Repairs
Radio & Pager Equipment Fees/Maintenance
Small Engine Equipment Preventative Maintenance & Repairs

Repairs & Maintenance: Equipment Total Expenditure

Supplies: Kitchen/M meal Preparation/Janitorial
--

Basic Kitchen Supplies

Janitorial Supplies

Meal Preparation Expenses

Supplies: Kitchen/M meal Preparation/Janitorial Total Expenditure
--



CABARRUS COUNTY
COLD WATER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

Supplies: Office (Includes Postage/Printing Expenses)
--

Basic Office Supplies

Postage

Printing Expenses

Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure
--

Training & Fire Prevention Materials

Training Course Fees (Including Travel, Lodging, Meals)

Fire Prevention/Education Materials

Training & Fire Prevention Materials Total Expenditure

Utilities (Includes Telecommunications Expenses)

Cable Services (Including internet and television)
--

Electricity

Heating Oil

Natural Gas / Propane

Sewer

Telephone

Water (Domestic)

Wireless Services (Including mobile broadband, paging and telephone services)

Tablets

Utilities (Includes Telecommunications Expenses) Total Expenditure

Water Point/Supply Construction & Maintenance
--

Pressurized Hydrant Maintenance

Water Point/Static Source Construction
--

Water Point/Static Source Maintenance

Water Point/Supply Construction & Maintenance Total Expenditure

Total Itemized Expenditure Report
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\$	15,600.00

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\$	352,800.00
\$	15,000.00
\$	64,000.00
\$	3,000.00

\$	1,500.00
\$	1,500.00
\$	-
\$	-
\$	-
\$	437,800.00



\$	600.00
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\$	11,604.14
\$	6,000.00
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\$	-
\$	-
\$	-
\$	-
\$	-
\$	18,204.14

\$	3,000.00
\$	1,500.00
\$	2,000.00
\$	1,000.00
\$	-
\$	-
\$	-
\$	7,500.00

\$	-
\$	-
\$	3,000.00
\$	3,000.00
\$	11,000.00
\$	500.00
\$	-
\$	-
\$	-

\$	17,500.00
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\$	1,000.00
\$	2,000.00
\$	1,000.00
\$	-
\$	4,000.00



\$ 1,000.00
\$ 200.00
\$ -
\$ -
\$ -
\$ 1,200.00

\$ 3,000.00
\$ -
\$ -
\$ -
\$ 3,000.00

\$	2,400.00
\$	5,400.00
\$	-
\$	3,000.00
\$	-
\$	-
\$	3,500.00
\$	-
\$	2,000.00
\$	-
\$	16,300.00

\$	500.00
\$	-
\$	500.00
\$	-

\$	-
\$	1,000.00

\$	637,004.14
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**CABARRUS COUNTY
FLOWES STORE FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET**



*At at \$.10 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	436,734.63
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	97,107.88
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	563,842.51

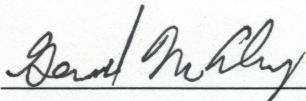
EXPENDITURES:

Advertising	\$	100.00
Audit Services	\$	5,750.00
Capital Outlay: Apparatus	\$	-
Capital Outlay: Building	\$	-
Capital Outlay: Equipment	\$	-
Debt Service	\$	68,000.00
Dues & Subscriptions	\$	5,000.00
Equipment	\$	25,000.00
First Responders	\$	6,000.00
Insurance/Bonds/Workers Compensation	\$	37,000.00
Miscellaneous	\$	1,492.51
Motor Fuel	\$	14,500.00
Pension Fund	\$	2,500.00
Personnel/Staffing	\$	301,000.00
Repairs & Maintenance: Apparatus	\$	40,000.00
Repairs & Maintenance: Building & Grounds	\$	10,000.00
Repairs & Maintenance: Equipment	\$	12,000.00
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	3,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	1,500.00
Training & Fire Prevention Materials	\$	10,000.00
Utilities (Includes Telecommunications Expenses)	\$	21,000.00
Water Point/Supply Construction & Maintenance	\$	-
TOTAL EXPENDITURES	\$	563,842.51

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	179,595.58
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	302,550.12
TOTAL ASSETS & INVESTMENTS	\$	482,145.70

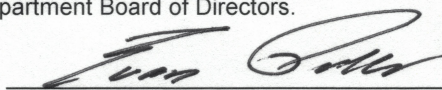
The operational budget for Flowes Store Fire Department is based on an estimated \$443,385,000.00 fire district tax base at \$0.10 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.



President, Fire Department Board

6/8/26

Date



Fire Department Chief

06/09/2026

Date



**CABARRUS COUNTY
FLOWES STORE FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET**



*At at \$.12 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	522,161.94
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	97,107.88
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	649,269.82

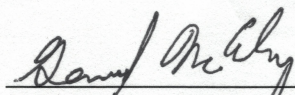
EXPENDITURES:

Advertising	\$	100.00
Audit Services	\$	5,750.00
Capital Outlay: Apparatus	\$	-
Capital Outlay: Building	\$	-
Capital Outlay: Equipment	\$	-
Debt Service	\$	68,000.00
Dues & Subscriptions	\$	5,000.00
Equipment	\$	25,000.00
First Responders	\$	6,000.00
Insurance/Bonds/Workers Compensation	\$	37,000.00
Miscellaneous	\$	919.82
Motor Fuel	\$	14,500.00
Pension Fund	\$	2,500.00
Personnel/Staffing	\$	387,000.00
Repairs & Maintenance: Apparatus	\$	40,000.00
Repairs & Maintenance: Building & Grounds	\$	10,000.00
Repairs & Maintenance: Equipment	\$	12,000.00
Supplies: Kitchen/Meal Preparation/Janitorial	\$	3,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	1,500.00
Training & Fire Prevention Materials	\$	10,000.00
Utilities (Includes Telecommunications Expenses)	\$	21,000.00
Water Point/Supply Construction & Maintenance	\$	-
TOTAL EXPENDITURES	\$	649,269.82

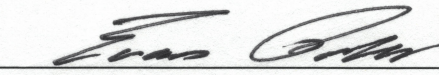
ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	179,595.58
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	302,550.12
TOTAL ASSETS & INVESTMENTS	\$	482,145.70

The operational budget for Flowes Store Fire Department is based on an estimated \$443,385,000.00 fire district tax base at \$0.12 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.


President, Fire Department Board

6/8/25
Date


Fire Department Chief

06/09/2025
Date



CABARRUS COUNTY
FLOWES STORE FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT
.12 CENT RATE

Advertising

Online Advertisements

Advertising Total Expenditure

Audit Services

Annual Audit Expense

Audit Services Total Expenditure

Capital Outlay: Apparatus

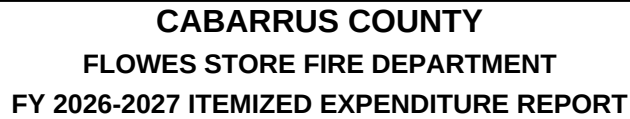
Capital Outlay: Apparatus Total Expenditure

Capital Outlay: Building

Capital Outlay: Building Total Expenditure

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciati

Capital Outlay: Equipment Total Expenditure



Debt Service	
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Bank Notes
Apparatus Loan Payments
Building & Grounds Loan Payments
Equipment Loan Payments
Debt Service Total Expenditure

Dues & Subscriptions

Cabarrus County Firemen's Association Dues
NC Association of Fire Chiefs
NC Association of Rescue & EMS
NC State Firemen's Association
Records Management/Scheduling
Website/Email
Call Response Software
Dues & Subscriptions Total Expenditure

Equipment (General Based Equipment Purchases)	2019	2018
Equipment	1,000	1,000
Accumulated Depreciation	(500)	(500)
Net Equipment	500	500

Firefighter Turnout Gear (replacement schedule)
Misc Firefighting equipment
Equipment Total Expenditure

First Responders

Basic Medical Supplies

First Responders Total Expenditure



CABARRUS COUNTY
FLOWES STORE FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

Insurance/Bonds/Workers Compensation

Workers Compensation/A&S
Insurance/Bonds/Workers Compensation Total Expenditure

Miscellaneous

miscellaneous expenses
Miscellaneous Total Expenditure

Motor Fuel

Diesel/Gasoline Road Fuel Expenses
Diesel/Gasoline Non-Road Fuel Expenses
Motor Fuel Total Expenditure

Pension Fund

Annual Payment
Pension Fund Total Expenditure

Personnel/Staffing

Paid Full-Time Personnel
Paid Part-Time Personnel
Paid-Per-Call Staffing/Stipend Payments/Reimbursements
Payroll Expenses/Taxes

Repairs & Maintenance: Equipment Total Expenditure

Supplies: Kitchen/Meal Preparation/Janitorial
--

Janitorial Supplies

Supplies: Kitchen/Meal Preparation/Janitorial Total Expenditure
--



CABARRUS COUNTY
FLOWES STORE FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

Supplies: Office (Includes Postage/Printing Expenses)
--

Basic Office Supplies
Printing Expenses

Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure
--

Training & Fire Prevention Materials

Training Materials
Fire Prevention/Education Materials
Uniforms

Training & Fire Prevention Materials Total Expenditure

Utilities (Includes Telecommunications Expenses)

Cable Services (Including internet, television, and land line telephone)
Electricity
Wireless Services (Including mobile broadband, paging and telephone services)
Propane & Heating Oil
Trash Service

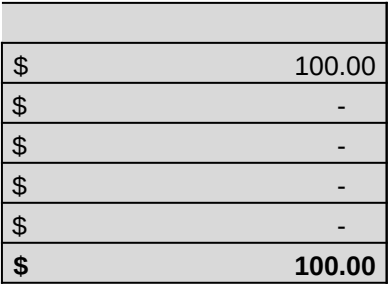
Utilities (Includes Telecommunications Expenses) Total Expenditure

Water Point/Supply Construction & Maintenance
--

Pressurized Hydrant Maintenance
Water Point/Static Source Construction
Water Point/Static Source Maintenance

Water Point/Supply Construction & Maintenance Total Expenditure

Total Itemized Expenditure Report
--



\$	5,750.00
\$	-
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\$	-
\$	5,750.00

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\$ 36,000.00
\$ 32,000.00
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\$ 68,000.00

\$ 350.00
\$ 105.00
\$ 400.00
\$ 1,200.00
\$ 1,700.00
\$ 500.00
\$ 745.00
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\$ 5,000.00

\$ 20,000.00
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\$ 25,000.00

\$ 6,000.00

\$	-
\$	-
\$	-
\$	6,000.00



\$	37,000.00
\$	-
\$	-
\$	-
\$	-
\$	37,000.00

\$	919.82
\$	-
\$	-
\$	-
\$	-
\$	-
\$	919.82

\$	14,000.00
\$	500.00
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\$	-
\$	14,500.00

\$	2,500.00
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\$	-
\$	-
\$	2,500.00

\$	-
\$	272,000.00
\$	26,000.00
\$	89,000.00
\$	-

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\$	-
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\$	-
\$	-
\$	387,000.00



\$	-
\$	1,600.00
\$	26,400.00
\$	12,000.00
\$	-
\$	-
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\$	-
\$	-
\$	-
\$	-
\$	-
\$	40,000.00

\$	10,000.00
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	10,000.00

\$	-
\$	1,500.00
\$	1,500.00
\$	2,000.00
\$	5,500.00
\$	1,500.00
\$	-
\$	-
\$	-

\$	12,000.00
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\$ 3,000.00
\$ -
\$ -
\$ -
\$ 3,000.00



\$ 1,000.00
\$ 500.00
\$ -
\$ -
\$ -
\$ 1,500.00

\$	2,900.00
\$	100.00
\$	7,000.00
\$	-
\$	10,000.00

\$	2,100.00
\$	9,000.00
\$	1,200.00
\$	6,700.00
\$	2,000.00
\$	-
\$	-
\$	-
\$	-
\$	-
\$	21,000.00

\$	-
\$	-
\$	-
\$	-

\$	-
\$	-

\$	649,269.82
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**CABARRUS COUNTY
GEORGEVILLE FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET**



*At at \$.09 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	459,090.06
Grants: EMS	\$	1,500.00
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	-
Other Support: (Pension Fund)	\$	2,200.00
Reserve	\$	-
Sales Tax Reimbursement	\$	102,078.61
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	594,868.67

EXPENDITURES:

Advertising	\$	700.00
Audit Services	\$	6,500.00
Capital Outlay: Apparatus	\$	-
Capital Outlay: Building	\$	-
Capital Outlay: Equipment	\$	-
Debt Service	\$	-
Dues & Subscriptions	\$	9,240.00
Equipment	\$	10,000.00
First Responders	\$	5,000.00
Insurance/Bonds/Workers Compensation	\$	41,000.00
Miscellaneous	\$	7,500.00
Motor Fuel	\$	6,000.00
Pension Fund	\$	2,200.00
Personnel/Staffing	\$	379,740.00
Repairs & Maintenance: Apparatus	\$	45,000.00
Repairs & Maintenance: Building & Grounds	\$	24,500.00
Repairs & Maintenance: Equipment	\$	22,500.00
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	3,500.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	2,100.00
Training & Fire Prevention Materials	\$	5,000.00
Utilities (Includes Telecommunications Expenses)	\$	23,100.00
Water Point/Supply Construction & Maintenance	\$	1,288.67
TOTAL EXPENDITURES	\$	594,868.67

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	345,142.11	-
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	505,000.00	-
TOTAL ASSETS & INVESTMENTS	\$	850,142.11	-

The operational budget for Georgeville Fire Department is based on an estimated \$517,867,777.78 fire district tax base at \$0.09 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.

Margaret Saunders
President, Fire Department Board

6/18/2026
Date

[Signature]
Fire Department Chief

6/18/2026
Date



CABARRUS COUNTY
GEORGEVILLE FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT
.09 CENT RATE

**Advertising**

Mailings	\$	200.00
Newspaper Advertisements	\$	500.00
	\$	-
Advertising Total Expenditure	\$	700.00

Audit Services

Annual Audit Expense	\$	6,500.00
	\$	-
Audit Services Total Expenditure	\$	6,500.00

Capital Outlay: Apparatus

	\$	-
Capital Outlay: Apparatus Total Expenditure	\$	-

Capital Outlay: Building

	\$	-
Capital Outlay: Building Total Expenditure	\$	-

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)

	\$	-
Capital Outlay: Equipment Total Expenditure	\$	-



CABARRUS COUNTY
GEORGEVILLE FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

**Debt Service**

Bank Notes	\$	-
Apparatus Loan Payments	\$	-
Building & Grounds Loan Payments	\$	-
Equipment Loan Payments	\$	-
	\$	-
Debt Service Total Expenditure	\$	-

Dues & Subscriptions

Cabarrus County Firemen's Association Dues	\$	450.00
NC Association of Rescue & EMS	\$	650.00
NC State Firemen's Association	\$	1,875.00
Quickbooks Online Advanced (\$137.50 + Tax per month)	\$	1,800.00
Active 911 Subscription	\$	650.00
I-Ops 360 (Annual Subscription)	\$	3,240.00
ImageTrend (Validation Rights)	\$	575.00
	\$	-
Dues & Subscriptions Total Expenditure	\$	9,240.00

Equipment (General Based Equipment Purchases)		
	\$	-
Additional Equipment as needed not planned for	\$	10,000.00
	\$	-
	\$	-
	\$	-
Equipment Total Expenditure	\$	10,000.00
First Responders		
Basic Medical Supplies	\$	5,000.00
	\$	-
First Responders Total Expenditure	\$	5,000.00
 CABARRUS COUNTY GEORGEVILLE FIRE DEPARTMENT FY 2026-2027 ITEMIZED EXPENDITURE REPORT 		
Insurance/Bonds/Workers Compensation		
Workers Compensation	\$	8,000.00
Accident & Sickness Policy	\$	2,500.00
Auto Renewal Policy	\$	17,500.00
General Property & Liability	\$	13,000.00
	\$	-
Insurance/Bonds/Workers Compensation Total Expenditure	\$	41,000.00
Miscellaneous		
Department/Membership Awards & Recognition	\$	2,500.00
Memorial / Bereavement	\$	1,000.00
X-Mas Party Expenses	\$	4,000.00
	\$	-
Miscellaneous Total Expenditure	\$	7,500.00
Motor Fuel		
Diesel/Gasoline Road Fuel Expenses	\$	6,000.00
Diesel/Gasoline Non-Road Fuel Expenses	\$	-
	\$	-
	\$	-
Motor Fuel Total Expenditure	\$	6,000.00
Pension Fund		
Annual Payment (Payment for 12 members)	\$	2,200.00
	\$	-
	\$	-
	\$	-
Pension Fund Total Expenditure	\$	2,200.00

Personnel/Staffing		
Paid Part-Time Treasurer @ \$1000 Per Month	\$	12,000.00
Paid Part-Time Personnel (2Daylight/2Night-time)	\$	319,740.00
Paid-Per-Call Staffing/Stipend Payments/Reimbursements	\$	15,000.00
Payroll Expenses/Taxes	\$	20,500.00
Paychex Payroll	\$	2,500.00
Annual Physicals	\$	-
Drug Testing	\$	-
Uniforms	\$	10,000.00
	\$	-
	\$	-
	\$	-
Personnel/Staffing Total Expenditure	\$	379,740.00



CABARRUS COUNTY
GEORGEVILLE FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Repairs & Maintenance: Apparatus		
Annual Apparatus/Vehicle Inspections	\$	10,000.00
Annual Pump & Service Testing	\$	2,000.00
Apparatus & Repair Supplies	\$	25,000.00
Preventative Maintenance	\$	8,000.00
	\$	-
	\$	-
Repairs & Maintenance: Apparatus Total Expenditure	\$	45,000.00

Repairs & Maintenance: Building & Grounds		
Building Maintenance	\$	23,000.00
Grounds Maintenance	\$	1,500.00
	\$	-
Repairs & Maintenance: Building & Grounds Total Expenditure	\$	24,500.00

Repairs & Maintenance: Equipment		
Annual Hose Testing	\$	1,500.00
Annual Ladder Testing	\$	1,000.00
Annual SCBA Testing	\$	1,000.00
Equipment Maintenance & Repairs	\$	10,000.00
Radio & Pager Equipment Fees/Maintenance	\$	5,000.00
Small Engine Equipment Preventative Maintenance & Repairs	\$	4,000.00
	\$	-
Repairs & Maintenance: Equipment Total Expenditure	\$	22,500.00

Supplies: Kitchen/M meal Preparation/Janitorial		
Basic Kitchen Supplies	\$	500.00
Janitorial Supplies	\$	1,500.00
Meal Preparation Expenses	\$	1,500.00
	\$	-
Supplies: Kitchen/M meal Preparation/Janitorial Total Expenditure	\$	3,500.00



CABARRUS COUNTY
GEORGEVILLE FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Supplies: Office (Includes Postage/Printing Expenses)

Basic Office Supplies	\$	1,100.00
Postage	\$	200.00
Printing Expenses	\$	800.00
	\$	-
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$	2,100.00

Training & Fire Prevention Materials

Training Course Fees (Including Travel, Lodging, Meals)	\$	5,000.00
	\$	-
	\$	-
Training & Fire Prevention Materials Total Expenditure	\$	5,000.00

Utilities (Includes Telecommunications Expenses)

Cable Services (Including internet and television)	\$	3,800.00
Electricity	\$	8,000.00
Heating Oil	\$	-
Natural Gas / Propane	\$	3,100.00
Sewer	\$	-
Telephone	\$	3,000.00
Water (Domestic)	\$	400.00
Wireless Services (Including mobile broadband, paging and telephone services)	\$	4,800.00
	\$	-
	\$	-
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$	23,100.00

Water Point/Supply Construction & Maintenance

Pressurized Hydrant Maintenance	\$	-
Water Point/Static Source Construction	\$	-
Water Point/Static Source Maintenance	\$	1,288.67
	\$	-
	\$	-
Water Point/Supply Construction & Maintenance Total Expenditure	\$	1,288.67

Total Itemized Expenditure Report	\$	594,868.67
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**CABARRUS COUNTY
GOLD HILL FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET**



*At \$.09 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	72,072.96
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support: Rowan County District Revenue	\$	218,824.03
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	15,785.03
Staffing Grant	\$	15,000.00
TOTAL REVENUES	\$	321,682.02

EXPENDITURES:

Advertising	\$	100.00
Audit Services	\$	4,200.00
Capital Outlay: Apparatus	\$	3,000.00
Capital Outlay: Building	\$	-
Capital Outlay: Equipment	\$	-
Debt Service	\$	40,200.00
Dues & Subscriptions	\$	2,200.00
Equipment	\$	20,000.00
First Responders	\$	2,500.00
Insurance/Bonds/Workers Compensation	\$	25,750.00
Miscellaneous	\$	-
Motor Fuel	\$	10,000.00
Pension Fund	\$	1,700.00
Personnel/Staffing	\$	175,482.02
Repairs & Maintenance: Apparatus	\$	12,000.00
Repairs & Maintenance: Building & Grounds	\$	2,300.00
Repairs & Maintenance: Equipment	\$	5,500.00
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	600.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	1,300.00
Training & Fire Prevention Materials	\$	1,000.00
Utilities (Includes Telecommunications Expenses)	\$	12,850.00
Water Point/Supply Construction & Maintenance	\$	1,000.00
TOTAL EXPENDITURES	\$	321,682.02

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	-
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	-
TOTAL ASSETS & INVESTMENTS	\$	-

The operational budget for Gold Hill Fire Department is based on an estimated \$80,081,111.11 fire district tax base at \$0.09 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.

Charles R. Miller 3/9/26
President, Fire Department Board Date

Mark Burt 3/9/26
Fire Department Chief Date



CABARRUS COUNTY
GOLD HILL FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

**Advertising**

Mailings	\$	-
Newspaper Advertisements	\$	100.00
Advertising Total Expenditure	\$	100.00

Audit Services

Annual Audit Expense	\$	4,200.00
Audit Services Total Expenditure	\$	4,200.00

Capital Outlay: Apparatus

	\$	-
Capital Outlay: Apparatus Total Expenditure	\$	3,000.00

Capital Outlay: Building

	\$	-
Capital Outlay: Building Total Expenditure	\$	-

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)

	\$	-
Capital Outlay: Equipment Total Expenditure	\$	-

Debt Service

Apparatus Loan Payments	\$	40,200.00
Building & Grounds Loan Payments	\$	-
Equipment Loan Payments	\$	-
Debt Service Total Expenditure	\$	40,200.00

Dues & Subscriptions

Cabarrus County Firemen's Association Dues	\$	150.00
NC Association of Fire Chiefs	\$	-
NC Association of Rescue & EMS	\$	-
NC State Firemen's Association	\$	1,250.00
Active 911 Dues	\$	650.00
Trade Magazines	\$	-
Rowan Fire Assn Dues	\$	150.00
Dues & Subscriptions Total Expenditure	\$	2,200.00

Equipment (General Based Equipment Purchases)

Structural Turnout Gear Replacement	\$	14,000.00
Miscellaneous Equipment As Needed	\$	6,000.00
	\$	-
Equipment Total Expenditure	\$	20,000.00

First Responders

Basic Medical Supplies	\$	2,500.00
First Responders Total Expenditure	\$	2,500.00

Insurance/Bonds/Workers Compensation

Workers Compensation (Covid Grant Funded This Year)	\$	-
Accidental Death & Disability Policy	\$	1,700.00
Auto, Building, General Property, Liability Policies	\$	24,050.00
Insurance/Bonds/Workers Compensation Total Expenditure	\$	25,750.00

Miscellaneous

	\$	-
Miscellaneous Total Expenditure	\$	-

Motor Fuel

Diesel/Gasoline Road Fuel Expenses	\$	10,000.00
Diesel/Gasoline Non-Road Fuel Expenses	\$	-
Motor Fuel Total Expenditure	\$	10,000.00

Pension Fund

Annual Payment	\$	1,700.00
Pension Fund Total Expenditure	\$	1,700.00

Personnel/Staffing

Paid Full-Time Personnel	\$	149,882.02
Payroll Expenses/Taxes	\$	3,600.00
Bonus	\$	4,000.00
401 K	\$	4,000.00
Medical Insurance payed Staff	\$	4,000.00
Rowan county payed staff	\$	10,000.00
	\$	-
Personnel/Staffing Total Expenditure	\$	175,482.02

Repairs & Maintenance: Apparatus

Annual Apparatus/Vehicle Inspections	\$	1,000.00
Annual Pump & Service Testing	\$	1,000.00
Apparatus & Repair Supplies	\$	2,000.00
Preventative Maintenance	\$	7,300.00
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Apparatus Total Expenditure	\$	11,300.00

Repairs & Maintenance: Building & Grounds

Building Maintenance	\$	1,800.00
Garbage Collection	\$	600.00
Grounds Maintenance	\$	-
Repairs & Maintenance: Building & Grounds Total Expenditure	\$	2,400.00

Repairs & Maintenance: Equipment

Annual Hose Testing	\$	4,700.00
Annual Ladder Testing	\$	700.00
Annual SCBA Testing	\$	-
Equipment Maintenance & Repairs	\$	200.00
Radio & Pager Equipment Fees/Maintenance	\$	500.00
Small Engine Equipment Preventative Maintenance & Repairs	\$	-
Repairs & Maintenance: Equipment Total Expenditure	\$	6,100.00

Supplies: Kitchen/M meal Preparation/Janitorial

Basic Kitchen Supplies	\$	200.00
Janitorial Supplies	\$	400.00
Meal Preparation Expenses	\$	-
Supplies: Kitchen/M meal Preparation/Janitorial Total Expenditure	\$	600.00

Supplies: Office (Includes Postage/Printing Expenses)

Basic Office Supplies	\$	300.00
Postage	\$	400.00
Printing Expenses	\$	400.00
Banking Expenses	\$	200.00
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$	1,300.00

Training & Fire Prevention Materials

Training Course Fees (Including Travel, Lodging, Meals)	\$	500.00
Fire Prevention/Education Materials	\$	500.00
Training & Fire Prevention Materials Total Expenditure	\$	1,000.00

Utilities (Includes Telecommunications Expenses)

Cable Services (Including internet and television)	\$	240.00
Electricity	\$	6,000.00
Heating Oil	\$	-
Natural Gas / Propane	\$	3,500.00
Sewer	\$	-
Telephone Internet	\$	2,510.00
Water (Domestic) Bottled Water / Gatorade	\$	600.00
Wireless Services (Including mobile broadband, paging and telephone services)	\$	-
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$	12,850.00

Water Point/Supply Construction & Maintenance

Pressurized Hydrant Maintenance	\$	-
Water Point/Static Source Construction	\$	-
Water Point/Static Source Maintenance	\$	1,000.00
Water Point/Supply Construction & Maintenance Total Expenditure	\$	1,000.00

Total Itemized Expenditure Report

\$	321,682.02
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**CABARRUS COUNTY
MIDLAND FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET**



*At at \$.11 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	1,524,445.49
Grants	\$	1,500.00
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	1,060,133.53
Other Support:	\$	10,000.00
Rent (EMS):	\$	15,600.00
Firemen's Relief Fund	\$	11,000.00
Sales Tax Reimbursement	\$	308,145.62
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	2,960,824.64

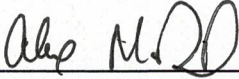
EXPENDITURES:

Advertising	\$	100.00
Audit Services	\$	20,000.00
Capital Outlay: Apparatus	\$	-
Capital Outlay: Building	\$	81,960.78
Capital Outlay: Equipment	\$	10,000.00
Debt Service	\$	253,276.86
Dues & Subscriptions	\$	11,700.00
Equipment	\$	68,500.00
First Responders	\$	6,000.00
Insurance/Bonds/Workers Compensation	\$	102,494.00
Miscellaneous	\$	4,200.00
Motor Fuel	\$	28,000.00
Pension Fund	\$	180.00
Personnel/Staffing	\$	2,136,173.00
Repairs & Maintenance: Apparatus	\$	89,820.00
Repairs & Maintenance: Building & Grounds	\$	31,920.00
Repairs & Maintenance: Equipment	\$	39,500.00
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	7,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	4,500.00
Training & Fire Prevention Materials	\$	14,000.00
Utilities (Includes Telecommunications Expenses)	\$	51,500.00
Water Point/Supply Construction & Maintenance	\$	-
TOTAL EXPENDITURES	\$	2,960,824.64

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	1,664,235.09
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	551,679.90
TOTAL ASSETS & INVESTMENTS	\$	2,215,914.99

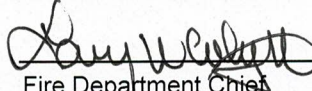
The operational budget for Midland Fire Department is based on an estimated \$1,406,964,000.00 fire district tax base at \$0.11 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.



President, Fire Department Board

6-10-2026

Date



Fire Department Chief

6-2-2026

Date



CABARRUS COUNTY
MIDLAND FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Advertising		
Newspaper Advertisements (5409)	\$	100.00
	\$	-
	\$	-
	\$	-
	\$	-
Advertising Total Expenditure	\$	100.00

Audit Services		
Accountant Fees and Annual Audit Expense (5401)	\$	13,200.00
Payroll Service (5402)	\$	6,800.00
	\$	-
	\$	-
Audit Services Total Expenditure	\$	20,000.00

Capital Outlay: Apparatus		
Reserve for Apparatus Purchase (6801)	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Apparatus Total Expenditure	\$	-

Capital Outlay: Building		
Reserve for Building Construction (6802)	\$	21,960.78
Reserve for Fire Station Upgrades (6804)	\$	50,000.00
Reserve for Training Construction (6805)	\$	10,000.00
	\$	-
	\$	-
Capital Outlay: Building Total Expenditure	\$	81,960.78

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)		
Purchase of New Equipment (6803)	\$	10,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Equipment Total Expenditure	\$	10,000.00



CABARRUS COUNTY
MIDLAND FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

Debt Service		
Apparatus Loan Payment (Ladder) (Prin - 6990, Int - 6901)	\$	109,507.39
Apparatus Loan Payment (Engine 2) (Prin - 6990, Int - 6901)	\$	62,461.01
Apparatus Loan Payment (Ladder) (Prin - 6990, Int - 6901)	\$	81,308.46
	\$	-
	\$	-
	\$	-
Debt Service Total Expenditure	\$	253,276.86

Dues & Subscriptions		
Dues and Subscriptions (5403)	\$	8,100.00
Bank Charges (5404)	\$	200.00
Professional Fees (5405)	\$	2,500.00
Active 911 (5107)	\$	900.00
	\$	-
	\$	-
	\$	-

Workers Compensation (5501)	\$	10,000.00
Property (5502)	\$	61,094.00
Group Term Life (5503)	\$	9,400.00
Group Accident (5504)	\$	22,000.00
	\$	-
Insurance/Bonds/Workers Compensation Total Expenditure	\$	102,494.00

Miscellaneous		
Foam Fire Fighting Supplies (5604)	\$	200.00
Business Meetings (6908)	\$	1,000.00
Miscellaneous (6999)	\$	3,000.00
	\$	-
	\$	-
	\$	-
Miscellaneous Total Expenditure	\$	4,200.00

Motor Fuel		
Diesel/Gasoline (5205)	\$	28,000.00
	\$	-
	\$	-
	\$	-
Motor Fuel Total Expenditure	\$	28,000.00

Pension Fund		
Annual Payment (5311)	\$	180.00
	\$	-
	\$	-
	\$	-
Pension Fund Total Expenditure	\$	180.00

Personnel/Staffing		
Contract Payroll Expense (5320)	\$	878,748.00
Contract Payroll Services (5321)	\$	6,685.00
Part Time Personnel (5302)	\$	1,118,716.00

Office Salaries (5315)	\$	18,304.00
Payroll Expenses/Taxes (5304)	\$	75,000.00
Medical Expense/Annual Physicals (5307)	\$	6,500.00
Drug Testing (5310)	\$	1,000.00
Uniforms (5308)	\$	18,000.00
Retirement (5311)	\$	5,220.00
Employee Relations (5309)	\$	8,000.00
	\$	-
Personnel/Staffing Total Expenditure	\$	2,136,173.00



CABARRUS COUNTY
MIDLAND FIRE DEPARTMENT
FY 2026 - 2027 ITEMIZED EXPENDITURE REPORT

Repairs & Maintenance: Apparatus		
Annual Apparatus/Vehicle Inspections (5201)	\$	14,700.00
NFPA Service Testing (5202)	\$	10,120.00
Apparatus & Repair Supplies (5203)	\$	65,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Apparatus Total Expenditure	\$	89,820.00

Repairs & Maintenance: Building & Grounds		
Building Maintenance (5001)	\$	20,000.00
Grounds Maintenance (5002)	\$	4,900.00
Garbage Collection (5004)	\$	3,100.00
Pest Control (5005)	\$	1,920.00
Grounds Equipment (5006)	\$	2,000.00

	\$	-
	\$	-
Repairs & Maintenance: Building & Grounds Total Expenditure	\$	31,920.00

Repairs & Maintenance: Equipment		
Annual SCBA Testing (5903)	\$	2,500.00
Equipment Maintenance & Repairs (5904)	\$	5,000.00
Rado/Pager Equip Fees/Maint (5905)	\$	28,000.00
Small Engine Prev Maint/Repairs (5906)	\$	1,500.00
Drone Maintenance (5908)	\$	2,500.00
	\$	-
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Equipment Total Expenditure	\$	39,500.00

Supplies: Kitchen/M Meal Preparation/Janitorial		
Kitchen Supplies/M Meal Prep (5605)	\$	2,000.00
Janitorial Supplies (5605)	\$	5,000.00
	\$	-
	\$	-
Supplies: Kitchen/M Meal Preparation/Janitorial Total Expenditure	\$	7,000.00



CABARRUS COUNTY
MIDLAND FIRE DEPARTMENT
FY 2026 - 2027 ITEMIZED EXPENDITURE REPORT

Supplies: Office (Includes Postage/Printing Expenses)		
Office Supplies (5406)	\$	4,000.00
Postage (5407)	\$	500.00
	\$	-
	\$	-
	\$	-
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$	4,500.00

Training & Fire Prevention Materials		
Training (6903)	\$	12,500.00
Fire Prevention (6905)	\$	1,500.00
	\$	-
	\$	-
Training & Fire Prevention Materials Total Expenditure	\$	14,000.00

Utilities (Includes Telecommunications Expenses)		
Cable Services (including internet and television) (5108)	\$	9,500.00
Electricity (5101)	\$	14,000.00
Natural Gas/Propane (5102)	\$	13,000.00
Telephone (5103)	\$	2,500.00
Water (5104)	\$	3,000.00
Wireless Service (5106)	\$	9,500.00
	\$	-
	\$	-
	\$	-
	\$	-
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$	51,500.00

Water Point/Supply Construction & Maintenance		
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Water Point/Supply Construction & Maintenance Total Expenditure	\$	-

Total Itemized Expenditure Report	\$	2,960,824.64
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CABARRUS COUNTY
MT. MITCHELL FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET



*At at \$.10 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	199,022.22
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	195,159.00
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	44,252.56
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	468,433.78

EXPENDITURES:

Advertising	\$	2,000.00
Audit Services	\$	8,000.00
Capital Outlay: Apparatus	\$	4,688.00
Capital Outlay: Building	\$	1,000.00
Capital Outlay: Equipment	\$	47,370.78
Debt Service	\$	92,375.00
Dues & Subscriptions	\$	4,000.00
Equipment	\$	2,000.00
First Responders	\$	3,000.00
Insurance/Bonds/Workers Compensation	\$	30,000.00
Miscellaneous	\$	-
Motor Fuel	\$	10,000.00
Pension Fund	\$	-
Personnel/Staffing	\$	200,000.00
Repairs & Maintenance: Apparatus	\$	14,000.00
Repairs & Maintenance: Building & Grounds	\$	10,000.00
Repairs & Maintenance: Equipment	\$	16,000.00
Supplies: Kitchen/Meal Preparation/Janitorial	\$	2,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	5,000.00
Training & Fire Prevention Materials	\$	1,000.00
Utilities (Includes Telecommunications Expenses)	\$	15,000.00
Water Point/Supply Construction & Maintenance	\$	1,000.00
TOTAL EXPENDITURES	\$	468,433.78

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	619,392.63
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	133,814.73
TOTAL ASSETS & INVESTMENTS	\$	753,207.36

The operational budget for Mt. Mitchell Fire Department is based on an estimated \$202,053,000.00 fire district tax base at \$.10 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.


President, Fire Department Board

6-23-26
Date


Fire Department Chief

6-23-2026
Date

[illegible]

Capital Outlay: Equipment Total Expenditure	\$ 47,370.78
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CABARRUS COUNTY
MT. MITCHELL FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Debt Service	
Bank Notes	\$ -
Apparatus Loan Payments	\$ 92,375.00
Building & Grounds Loan Payments	\$ -
Equipment Loan Payments	\$ -
	\$ -
	\$ -
Debt Service Total Expenditure	\$ 92,375.00

Dues & Subscriptions	
Cabarrus County Firemen's Association Dues	\$ 1,000.00
NC Association of Fire Chiefs	\$ 2,000.00
NC Association of Rescue & EMS	\$ -
NC State Firemen's Association	\$ 1,000.00
NFPA Code Subscription/Membership	\$ -
Trade Magazines	\$ -
	\$ -
	\$ -
Dues & Subscriptions Total Expenditure	\$ 4,000.00

Equipment (General Based Equipment Purchases)	
	\$ 2,000.00
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Equipment Total Expenditure	\$ 2,000.00

First Responders	
Basic Medical Supplies	\$ 3,000.00
	\$ -
	\$ -

	\$ -
First Responders Total Expenditure	\$ 3,000.00



CABARRUS COUNTY
MT. MITCHELL FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Insurance/Bonds/Workers Compensation	
Workers Compensation	\$ 30,000.00
	\$ -
	\$ -
	\$ -
	\$ -
Insurance/Bonds/Workers Compensation Total Expenditure	\$ 30,000.00

Miscellaneous	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Miscellaneous Total Expenditure	\$ -

Motor Fuel	
Diesel/Gasoline Road Fuel Expenses	\$ 10,000.00
Diesel/Gasoline Non-Road Fuel Expenses	\$ -
	\$ -
	\$ -
Motor Fuel Total Expenditure	\$ 10,000.00

Pension Fund	
Annual Payment	\$ -
	\$ -
	\$ -
	\$ -
Pension Fund Total Expenditure	\$ -

Personnel/Staffing	
Paid Full-Time Personnel	\$ -
Paid Part-Time Personnel	\$ 200,000.00
Paid-Per-Call Staffing/Stipend Payments/Reimbursements	\$ -
Payroll Expenses/Taxes	\$ -
Annual Physicals	\$ -
Drug Testing	\$ -
Uniforms	\$ -
	\$ -

	\$ -
	\$ -
Personnel/Staffing Total Expenditure	\$ 200,000.00



CABARRUS COUNTY
MT. MITCHELL FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Repairs & Maintenance: Apparatus

Annual Apparatus/Vehicle Inspections	\$ 4,000.00
Annual Pump & Service Testing	\$ 3,000.00
Apparatus & Repair Supplies	\$ 3,000.00
Preventative Maintenance	\$ 4,000.00
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Repairs & Maintenance: Apparatus Total Expenditure	\$ 14,000.00

Repairs & Maintenance: Building & Grounds

Building Maintenance	\$ 10,000.00
Garbage Collection	\$ -
Grounds Maintenance	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Repairs & Maintenance: Building & Grounds Total Expenditure	\$ 10,000.00

Repairs & Maintenance: Equipment

Annual Hose Testing	\$ 4,000.00
Annual Ladder Testing	\$ 4,000.00
Annual SCBA Testing	\$ 4,000.00
Equipment Maintenance & Repairs	\$ 4,000.00
Radio & Pager Equipment Fees/Maintenance	\$ -
Small Engine Equipment Preventative Maintenance & Repairs	\$ -
	\$ -
	\$ -
	\$ -
Repairs & Maintenance: Equipment Total Expenditure	\$ 16,000.00

Supplies: Kitchen/Meal Preparation/Janitorial

Basic Kitchen Supplies	\$ 1,000.00
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Janitorial Supplies	\$	1,000.00
Meal Preparation Expenses	\$	-
	\$	-
Supplies: Kitchen/Meal Preparation/Janitorial Total Expenditure	\$	2,000.00



CABARRUS COUNTY
MT. MITCHELL FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Supplies: Office (Includes Postage/Printing Expenses)		
Basic Office Supplies	\$	5,000.00
Postage	\$	-
Printing Expenses	\$	-
	\$	-
	\$	-
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$	5,000.00

Training & Fire Prevention Materials		
Training Course Fees (Including Travel, Lodging, Meals)	\$	-
Fire Prevention/Education Materials	\$	1,000.00
	\$	-
	\$	-
Training & Fire Prevention Materials Total Expenditure	\$	1,000.00

Utilities (Includes Telecommunications Expenses)		
Cable Services (Including internet and television)	\$	3,000.00
Electricity	\$	3,000.00
Heating Oil	\$	-
Natural Gas / Propane	\$	3,000.00
Sewer	\$	-
Telephone	\$	3,000.00
Water (Domestic)	\$	-
Wireless Services (Including mobile broadband, paging and telephone services)	\$	3,000.00
	\$	-
	\$	-
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$	15,000.00

Water Point/Supply Construction & Maintenance		
Pressurized Hydrant Maintenance	\$	-
Water Point/Static Source Construction	\$	-
Water Point/Static Source Maintenance	\$	1,000.00
	\$	-
	\$	-
Water Point/Supply Construction & Maintenance Total Expenditure	\$	1,000.00

Total Itemized Expenditure Report	\$	468,433.78
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CABARRUS COUNTY
MT. PLEASANT FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET



*At at \$.125 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	1,019,837.66
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	330,147.42
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	199,549.57
Staffing Grant	\$	27,240.00
TOTAL REVENUES	\$	1,576,774.65

EXPENDITURES:

Advertising	\$	-
Audit Services	\$	3,000.00
Capital Outlay: Apparatus (RESERVE)	\$	25,000.00
Capital Outlay: Building (RESERVE)	\$	81,241.00
Capital Outlay: Equipment	\$	25,000.00
Debt Service	\$	235,088.00
Dues & Subscriptions	\$	5,500.00
Equipment	\$	58,000.00
First Responders	\$	3,000.00
Insurance/Bonds/Workers Compensation	\$	82,000.00
Miscellaneous	\$	19,000.00
Motor Fuel	\$	20,500.00
Pension Fund	\$	2,500.00
Personnel/Staffing	\$	902,195.00
Repairs & Maintenance: Apparatus	\$	50,000.00
Repairs & Maintenance: Building & Grounds	\$	15,000.00
Repairs & Maintenance: Equipment	\$	7,000.00
Supplies: Kitchen/Meal Preparation/Janitorial	\$	2,250.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	3,000.00
Training & Fire Prevention Materials	\$	6,000.00
Utilities (Includes Telecommunications Expenses)	\$	27,500.00
Water Point/Supply Construction & Maintenance	\$	4,000.00
TOTAL EXPENDITURES	\$	1,576,774.00

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	-
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	-
TOTAL ASSETS & INVESTMENTS	\$	-

The operational budget for Mt. Pleasant Fire Department is based on an estimated \$828,294,545.45 fire district tax base at \$0.125 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.

Terry R. Holloway 6/1/26
President, Fire Department Board Date

[Signature] 6-1-26
Fire Department Chief Date



CABARRUS COUNTY
MT. PLEASANT FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT
.13 CENT RATE



Advertising		
Mailings	\$	-
Newspaper Advertisements	\$	-
	\$	-
	\$	-
	\$	-
Advertising Total Expenditure	\$	-

Audit Services		
Annual Audit Expense	\$	3,000.00
	\$	-
	\$	-
	\$	-
Audit Services Total Expenditure	\$	3,000.00

Capital Outlay: Apparatus		
Apparatur reserve	\$	25,000.00
	\$	-
	\$	-
	\$	-
Capital Outlay: Apparatus Total Expenditure	\$	25,000.00

Capital Outlay: Building		
Station 2 reserve	\$	81,241.00
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Building Total Expenditure	\$	81,241.00

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)		
	\$	-
Radio reserve	\$	25,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Equipment Total Expenditure	\$	25,000.00



CABARRUS COUNTY
MT. PLEASANT FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT

**Debt Service**

Bank Notes	\$	-
Apparatus Loan Payments	\$	48,119.00
Building & Grounds Loan Payments	\$	186,969.00
Equipment Loan Payments	\$	-
	\$	-
	\$	-
Debt Service Total Expenditure	\$	235,088.00

Dues & Subscriptions

Cabarrus County Firemen's Association Dues	\$	500.00
NC Association of Fire Chiefs	\$	-
NC Association of Rescue & EMS	\$	-
NC State Firemen's Association	\$	1,000.00
NFPA Code Subscription/Membership	\$	-
Trade Magazines	\$	-
SOFTWARE UPGRADES	\$	4,000.00
	\$	-
Dues & Subscriptions Total Expenditure	\$	5,500.00

Equipment (General Based Equipment Purchases)

TOUROUT GEAR	\$	35,000.00
FIRE & EMS SUPPLIES	\$	18,000.00
COMPUTER UPGRADES	\$	5,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Equipment Total Expenditure	\$	58,000.00

First Responders

Basic Medical Supplies	\$	3,000.00
	\$	-
	\$	-
	\$	-
First Responders Total Expenditure	\$	3,000.00



CABARRUS COUNTY
MT. PLEASANT FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Insurance/Bonds/Workers Compensation		
Workers Compensation	\$	28,000.00
VEHICLE AND PROPERTY INSURANCE	\$	54,000.00
	\$	-
	\$	-
	\$	-
Insurance/Bonds/Workers Compensation Total Expenditure	\$	82,000.00

Miscellaneous		
DEPT EVENTS, AWARDS, GENERAL EXPENSES	\$	19,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Miscellaneous Total Expenditure	\$	19,000.00

Motor Fuel		
Diesel/Gasoline Road Fuel Expenses	\$	20,500.00
Diesel/Gasoline Non-Road Fuel Expenses	\$	-
	\$	-
	\$	-
Motor Fuel Total Expenditure	\$	20,500.00

Pension Fund		
Annual Payment	\$	2,500.00
	\$	-
	\$	-
	\$	-
Pension Fund Total Expenditure	\$	2,500.00

Personnel/Staffing		
Paid Full-Time Personnel	\$	-
Paid Part-Time Personnel	\$	749,534.00
Paid-Per-Call Staffing/Stipend Payments/Reimbursements	\$	1,020.00
Payroll Expenses/Taxes	\$	143,191.00
Annual Physicals	\$	2,500.00
Drug Testing	\$	350.00
Uniforms	\$	5,600.00
	\$	-
	\$	-
	\$	-
Personnel/Staffing Total Expenditure	\$	902,195.00



CABARRUS COUNTY
MT. PLEASANT FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Supplies: Office (Includes Postage/Printing Expenses)		
Basic Office Supplies	\$	3,000.00
Postage	\$	-
Printing Expenses	\$	-
	\$	-
	\$	-
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$	3,000.00

Training & Fire Prevention Materials		
Training Course Fees (Including Travel, Lodging, Meals)	\$	3,000.00
Fire Prevention/Education Materials	\$	3,000.00
	\$	-
	\$	-
Training & Fire Prevention Materials Total Expenditure	\$	6,000.00

Utilities (Includes Telecommunications Expenses)		
Cable Services (Including internet and television)	\$	2,000.00
Electricity	\$	22,000.00
Heating Oil	\$	-
Natural Gas / Propane	\$	-
Sewer	\$	-
Telephone	\$	3,500.00
Water (Domestic)	\$	-
Wireless Services (Including mobile broadband, paging and telephone services)	\$	-
	\$	-
	\$	-
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$	27,500.00

Water Point/Supply Construction & Maintenance		
Pressurized Hydrant Maintenance	\$	2,000.00
Water Point/Static Source Construction	\$	2,000.00
Water Point/Static Source Maintenance	\$	-
	\$	-
	\$	-
Water Point/Supply Construction & Maintenance Total Expenditure	\$	4,000.00

Total Itemized Expenditure Report	\$	1,576,774.00
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CABARRUS COUNTY
NORTHEAST CABARRUS FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET



*At at \$.12 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	302,719.08
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	67,309.54
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	400,028.62

EXPENDITURES:

Advertising	\$	200.00
Audit Services	\$	8,000.00
Capital Outlay: Apparatus	\$	15,000.00
Capital Outlay: Building	\$	3,980.38
Capital Outlay: Equipment	\$	10,000.00
Debt Service	\$	22,269.24
Dues & Subscriptions	\$	2,900.00
Equipment	\$	5,000.00
First Responders	\$	2,000.00
Insurance/Bonds/Workers Compensation	\$	23,500.00
Miscellaneous	\$	2,500.00
Motor Fuel	\$	6,900.00
Pension Fund	\$	3,600.00
Personnel/Staffing	\$	254,079.00
Repairs & Maintenance: Apparatus	\$	9,000.00
Repairs & Maintenance: Building & Grounds	\$	4,000.00
Repairs & Maintenance: Equipment	\$	8,600.00
Supplies: Kitchen/M meal Preparation/Janitorial	\$	1,500.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	1,000.00
Training & Fire Prevention Materials	\$	2,500.00
Utilities (Includes Telecommunications Expenses)	\$	11,500.00
Water Point/Supply Construction & Maintenance	\$	2,000.00
TOTAL EXPENDITURES	\$	400,028.62

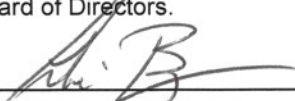
ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	130,741.02
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	19,412.23
TOTAL ASSETS & INVESTMENTS	\$	150,153.25

The operational budget for Northeast Fire Department is based on an estimated \$256,107,500.00 fire district tax base at \$0.12 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.



President, Fire Department Board Date



Fire Department Chief Date



CABARRUS COUNTY
NORTHEAST CABARRUS FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT
.12 CENT RATE



Advertising		
Mailings	\$	100.00
Newspaper Advertisements	\$	100.00
	\$	-
	\$	-
	\$	-
Advertising Total Expenditure	\$	200.00

Audit Services		
Annual Audit Expense	\$	8,000.00
	\$	-
	\$	-
	\$	-
Audit Services Total Expenditure	\$	8,000.00

Capital Outlay: Apparatus		
	\$	15,000.00
	\$	-
	\$	-
	\$	-
Capital Outlay: Apparatus Total Expenditure	\$	15,000.00

Capital Outlay: Building		
	\$	3,980.03
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Building Total Expenditure	\$	3,980.03

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)		
	\$	10,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Equipment Total Expenditure	\$	10,000.00



CABARRUS COUNTY
NORTHEAST CABARRUS FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Debt Service		
Bank Notes	\$	-
Apparatus Loan Payments	\$	22,269.24
Building & Grounds Loan Payments	\$	-
Equipment Loan Payments	\$	-
	\$	-
	\$	-
Debt Service Total Expenditure	\$	22,269.24

Dues & Subscriptions		
Cabarrus County Firemen's Association Dues	\$	500.00
NC Association of Fire Chiefs	\$	-
NC Association of Rescue & EMS	\$	-
NC State Firemen's Association	\$	800.00
NFPA Code Subscription/Membership	\$	1,100.00
Trade Magazines	\$	-
Active 911 Subscription	\$	500.00
	\$	-
Dues & Subscriptions Total Expenditure	\$	2,900.00

Equipment (General Based Equipment Purchases)		
Structural PPE Ensembles	\$	5,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Equipment Total Expenditure	\$	5,000.00

First Responders		
Basic Medical Supplies	\$	2,000.00
	\$	-
	\$	-
	\$	-
First Responders Total Expenditure	\$	2,000.00



CABARRUS COUNTY
NORTHEAST CABARRUS FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Insurance/Bonds/Workers Compensation		
Workers Compensation	\$	5,000.00
Accident & Sickness	\$	2,000.00
Auto Renewal Policy	\$	9,500.00
General Property & Liability Renewal Policy	\$	7,000.00
	\$	-
Insurance/Bonds/Workers Compensation Total Expenditure	\$	23,500.00

Miscellaneous		
Department Membership Awards and recognition	\$	1,500.00
Personnel Rehab Supplies	\$	1,000.00
	\$	-
	\$	-
	\$	-
	\$	-
Miscellaneous Total Expenditure	\$	2,500.00

Motor Fuel		
Diesel/Gasoline Road Fuel Expenses	\$	5,000.00
Diesel/Gasoline Non-Road Fuel Expenses	\$	1,900.00
	\$	-
	\$	-
Motor Fuel Total Expenditure	\$	6,900.00

Pension Fund		
Annual Payment	\$	3,600.00
	\$	-
	\$	-
	\$	-
Pension Fund Total Expenditure	\$	3,600.00

Personnel/Staffing		
Paid Part-Time Personnel	\$	229,579.00
Paid-Per-Call Staffing/Stipend Payments/Reimbursements	\$	6,000.00
Payroll Expenses/Taxes	\$	16,000.00
Annual Physicals	\$	-
Drug Testing	\$	-
Uniforms	\$	2,500.00
	\$	-
	\$	-
	\$	-
Personnel/Staffing Total Expenditure	\$	254,079.00



CABARRUS COUNTY
NORTHEAST CABARRUS FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Repairs & Maintenance: Apparatus		
Annual Apparatus/Vehicle Inspections	\$	500.00
Annual Pump & Service Testing	\$	1,000.00
Apparatus & Repair Supplies	\$	3,500.00
Preventative Maintenance	\$	4,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Apparatus Total Expenditure	\$	9,000.00

Repairs & Maintenance: Building & Grounds		
Building Maintenance	\$	3,200.00
Garbage Collection	\$	300.00
Grounds Maintenance	\$	500.00
	\$	-
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Building & Grounds Total Expenditure	\$	4,000.00

Repairs & Maintenance: Equipment		
Annual Hose Testing	\$	3,800.00
Annual Ladder Testing	\$	300.00
Annual SCBA Testing	\$	1,500.00
Equipment Maintenance & Repairs	\$	1,000.00
Radio & Pager Equipment Fees/Maintenance	\$	1,000.00
Small Engine Equipment Preventative Maintenance & Repairs	\$	1,000.00
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Equipment Total Expenditure	\$	8,600.00

Supplies: Kitchen/M Meal Preparation/Janitorial		
Basic Kitchen Supplies	\$	500.00
Janitorial Supplies	\$	500.00
Meal Preparation Expenses	\$	500.00
	\$	-
Supplies: Kitchen/M Meal Preparation/Janitorial Total Expenditure	\$	1,500.00



CABARRUS COUNTY
NORTHEAST CABARRUS FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Supplies: Office (Includes Postage/Printing Expenses)		
Basic Office Supplies	\$	400.00
Postage	\$	300.00
Printing Expenses	\$	300.00
	\$	-
	\$	-
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$	1,000.00

Training & Fire Prevention Materials		
Training Course Fees (Including Travel, Lodging, Meals)	\$	2,000.00
Fire Prevention/Education Materials	\$	500.00
	\$	-
	\$	-
Training & Fire Prevention Materials Total Expenditure	\$	2,500.00

Utilities (Includes Telecommunications Expenses)		
Cable Services (Including internet and television)	\$	960.35
Electricity	\$	6,000.00
Heating Oil	\$	-
Natural Gas / Propane	\$	1,500.00
Sewer	\$	-
Telephone	\$	1,840.00
Water (Domestic)	\$	-
Wireless Services (Including mobile broadband, paging and telephone services)	\$	1,200.00
	\$	-
	\$	-
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$	11,500.35

Water Point/Supply Construction & Maintenance		
Pressurized Hydrant Maintenance	\$	500.00
Water Point/Static Source Construction	\$	1,000.00
Water Point/Static Source Maintenance	\$	500.00
	\$	-
	\$	-
Water Point/Supply Construction & Maintenance Total Expenditure	\$	2,000.00

Total Itemized Expenditure Report	\$	400,028.62
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**CABARRUS COUNTY
ODELL FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET**



*At at \$.08 rate per \$100 valuation

REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	1,539,735.97
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	562,800.00
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	252,490.45
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	2,385,026.42

EXPENDITURES:

Advertising	\$	500.00
Audit Services	\$	15,500.00
Capital Outlay: Apparatus	\$	85,000.00
Capital Outlay: Building	\$	82,000.00
Capital Outlay: Equipment	\$	277,500.00
Debt Service	\$	150,000.00
Dues & Subscriptions	\$	11,750.00
Equipment	\$	18,600.00
First Responders	\$	7,000.00
Insurance/Bonds/Workers Compensation	\$	100,000.00
Miscellaneous	\$	15,650.00
Motor Fuel	\$	30,000.00
Pension Fund	\$	2,500.00
Personnel/Staffing	\$	1,320,800.00
Repairs & Maintenance: Apparatus	\$	124,500.00
Repairs & Maintenance: Building & Grounds	\$	41,000.00
Repairs & Maintenance: Equipment	\$	38,000.00
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	11,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	7,000.00
Training & Fire Prevention Materials	\$	12,500.00
Utilities (Includes Telecommunications Expenses)	\$	32,200.00
Water Point/Supply Construction & Maintenance	\$	2,000.00
TOTAL EXPENDITURES	\$	2,385,000.00

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	3,343,542.75
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	2,781,454.37
TOTAL ASSETS & INVESTMENTS	\$	6,124,997.12

The operational budget for Odell Fire Department is based on an estimated \$1,953,979,661.02 fire district tax base at \$.08 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.

 7/2/26
President, Fire Department Board Date

 7/2/26
Fire Department Chief Date



**CABARRUS COUNTY
ODELL FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT
AT .080 CENT TAX RATE**



4000 Advertising		
4025 Advertising		100.00
	Total	100.00
4100 Audit Services		
4110 Financial Review		6,300.00
4120 Quick Books Online		1,500.00
4130 CPA Accounting		7,700.00
	Total	15,500.00
4200 Capital Outlay: Apparatus		
4210 Apparatus/Vehicle Purchase		0.00
4220 New Unit In-Service Equip	New Engine Equipment	85,000.00
4230 Existing Unit Upfitting		0.00
	Total	85,000.00
4300 Capital Outlay: Building		
4310 Station 1 Building Improvements	HVAC Upgrade - Generator Replacement	40,000.00
4330 Station 2 Building Improvements		42,000.00
	Total	82,000.00
4400 Capital Outlay - Equipment (PPE)		
4410 Turnout Gear		50,000.00
4430 SCBA Equip	Replace SCBA and Bottles	227,500.00
	Total	277,500.00
4450 Capital Outlay - Equipment (General)		
4452 Appliances		1,000.00
4453 Fitness Equip		3,500.00
4454 Radio & Communication Equip.		3,000.00
4455 Furniture & Fixtures		5,000.00
4456 Hose Equip		1,000.00
4458 Tools & Equip.		17,100.00
4459 Extrication Equip.		650.00
4460 EMS/Medical Equip.		500.00
4461 IT Equip.		2,300.00
	Total	34,050.00
4500 Debt Service		
4510 Building & Land Note - Principal		130,000.00
4540 Building & Land Note - Interest		20,000.00
	Total	150,000.00
4600 Dues & Subscriptions		
4610 Cabarrus County Firemen's Association		400.00
4615 NC State Firemen's Association		2,500.00
4620 Scheduling Software		3,200.00
4625 Other - Dues & Subscriptions		500.00
4630 NC Association of Fire Chiefs		400.00
4635 Active 911 Subscription		750.00
4640 CabCo Firemans's Benevolent Brotherhood		400.00
4645 Vector Solutions (Training)		0.00
4650 Management Solutions for Emergency Services		3,200.00
4655 Fire Department Training Network		400.00
	Total	11,750.00
4700 First Responders		
4710 Medical Supplies		7,000.00
	Total	7,000.00
4800 Insurance		
4805 Workers Comp		23,500.00
4810 Business Auto		40,000.00
4815 Property, Equipment & Liability		23,000.00
4820 Accident & Sickness (GAP) Policy		12,000.00
	Total	98,500.00
4900 Miscellaneous		
4910 Flowers, Memorials, Etc.		500.00
4920 Department Recognition & Awards		14,000.00
4930 Other Misc.		0.00
4940 Bank Service Fees		400.00
	Total	14,900.00
5000 Motor Fuel		
5005 Diesel Fuel		24,000.00
5010 Fleet Card		6,000.00
	Total	30,000.00

5100 Pension Fund	
5110 Firefighter's and Rescue Squad Worker's	2,000.00
Total	2,000.00
5200 Personnel / Staffing	
5215 Payroll Wages	998,300.00
5217 Payroll Taxes	296,500.00
5218 Payroll Service Fees	8,000.00
Total	1,302,800.00
5250 Other - Personnel / Staffing	
5260 Paid-Per-Call Staffing - 1099	0.00
5270 Physical Exams - Health - Drug Testing	6,500.00
5280 Uniforms	13,000.00
Total	19,500.00
5300 Maint. & Repair - Apparatus	
5310 M&R - Annual Inspections	2,500.00
5320 M&R - Annual Pump & Service Testing	2,000.00
5330 M&R - General Apparatus	100,000.00
5340 M&R - Preventative Maintenance	20,000.00
Total	124,500.00
5400 Maint. & Repair - Building & Grounds	
5410 M&R - Building	20,000.00
5420 M&R - Grounds	11,500.00
5430 M&R - Garbage Collection	3,500.00
Total	35,000.00
5500 Maint. & Repair - Equipment	
5520 M&R - General Equipment	7,500.00
5525 M&R - Radio & Communication	6,000.00
5545 M&R - SCBA- Respiratory Protection	9,500.00
5550 M&R - Radio Maintenance Contract (Programming)	10,000.00
Total	33,000.00
5600 Supplies	
5605 Misc. Supplies	0.00
5610 Office Supplies	1,500.00
5615 Postage	250.00
5622 Office Drinking Water	1,500.00
5625 Computer & Printer Supplies	1,200.00
5626 Website, Email & Domain	1,750.00
5640 Kitchen Supplies	2,000.00
5645 Meals & Refreshments	2,500.00
5650 Janitorial Supplies	5,000.00
Total	15,700.00
5700 Training & Fire Prevention	
5710 Training - Fees & Travel Expenses	5,000.00
5720 Fire Prevention & Education	1,000.00
5730 Fire Training Site Materials	6,000.00
Total	12,000.00
5800 Utilities & Telecommunications	
5810 Cable & Internet	3,750.00
5815 Electricity	16,500.00
5825 Natural Gas	7,000.00
5835 Telephone	750.00
5840 Water & Sewer	1,200.00
5845 Wireless Services	2,500.00
5850 Alarm System	500.00
Total	32,200.00
5900 Water Point/Supply Construction & Maint.	
5910 Pressurized Hydrant Maint.	1,000.00
5920 Water Point/Static Source Maint.	1,000.00
Total	2,000.00
Total Itemized Expenses	
	2,385,000.00



CABARRUS COUNTY
RICHFIELD FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET
.07 CENT RATE



REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	18,767.02
Grants	\$	1,000.00
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support: Stanly County/Misenheimer .10	\$	360,000.00
Other County Support: Stanly, Pfeiffer Appropriations 4,800/5,200	\$	10,000.00
Other Support: Staffing Grant Stanly	\$	13,500.00
Reserve	\$	-
Sales Tax Reimbursement	\$	4,172.84
Staffing Grant	\$	15,000.00
Sales Tax Reimbursement Stanly	\$	4,000.00
TOTAL REVENUES	\$	426,439.86

EXPENDITURES:

Advertising	\$	150.00
Audit Services	\$	2,500.00
Capital Outlay: Apparatus	\$	50,000.00
Capital Outlay: Building	\$	50,000.00
Capital Outlay: Equipment	\$	9,000.00
Debt Service	\$	73,000.00
Dues & Subscriptions	\$	2,570.00
Equipment	\$	19,500.00
First Responders	\$	7,000.00
Insurance/Bonds/Workers Compensation	\$	32,000.00
Miscellaneous	\$	32,440.72
Motor Fuel	\$	4,000.00
Pension Fund	\$	-
Personnel/Staffing	\$	69,300.00
Repairs & Maintenance: Apparatus	\$	20,600.00
Repairs & Maintenance: Building & Grounds	\$	6,000.00
Repairs & Maintenance: Equipment	\$	18,829.14
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	2,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	4,300.00
Training & Fire Prevention Materials	\$	3,750.00
Utilities (Includes Telecommunications Expenses)	\$	18,000.00
Water Point/Supply Construction & Maintenance	\$	1,500.00
TOTAL EXPENDITURES	\$	426,439.86

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	637,217.00
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	-
TOTAL ASSETS & INVESTMENTS	\$	637,217.00

The operational budget for Richfield Fire Department is based on an estimated \$27,218,571.43 fire district tax base at \$0.07 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved

by a majority of the Fire Department Board of Directors.


 President, Fire Department Board Date 6/9/26


 Fire Department Chief Date 6/9/26

Stanly County
RICHFIELD-MISENHEIMER FIRE DEPARTMENT
PROPOSED FY 27 BUDGET WORKSHEET

.10 Stanly and .07 Cabarrus

REVENUES:

Fire District Tax Stanly County .10 Including Village of Misenheimer	\$	360,000.00
State Fire Grants if awarded		
Motor Fuel Tax Reimbursement	\$	-
Tax: Cabarrus .07	\$	18,767.02
Stanly Appropriation	\$	4,800.00
Pfeiffer College Appropriation	\$	5,200.00
EMS Grant	\$	1,000.00
Sales Tax Reimbursement	\$	4,000.00
Staffing Grant Cabarrus (15,000) Stanly (13,500)	\$	28,500.00
Cabarrus County Sales Tax		\$4,172.84
REVENUE SUBTOTAL	\$	426,439.86
	\$	-
TOTAL REVENUES	\$	426,439.86

EXPENDITURES:

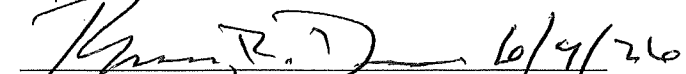
Advertising	\$	150.00
Audit Services	\$	2,500.00
Capital Outlay: Future Apparatus Purchase Fund 25,000	\$	50,000.00
Capital Outlay: Building	\$	50,000.00
Capital Outlay: Equipment	\$	9,000.00
Debt Service	\$	73,000.00
Dues & Subscriptions	\$	2,570.00
Equipment	\$	19,500.00
First Responders	\$	7,000.00
Insurance/Bonds/Workers Compensation	\$	32,000.00
Miscellaneous	\$	32,440.72
Motor Fuel	\$	4,000.00
Pension Fund	\$	-
Personnel/Staffing	\$	69,300.00
Repairs & Maintenance: Apparatus	\$	20,600.00
Repairs & Maintenance: Building & Grounds	\$	6,000.00
Repairs & Maintenance: Equipment	\$	18,829.14
Supplies: Kitchen/M Meal Preparation/Janitorial	\$	2,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	4,300.00
Training & Fire Prevention Materials	\$	3,750.00
Utilities (Includes Telecommunications Expenses)	\$	18,000.00
Water Point/Supply Construction & Maintenance	\$	1,500.00
TOTAL EXPENDITURES	\$	426,439.86

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	637,217.00
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)		
TOTAL ASSETS & INVESTMENTS	\$	637,217.00

The operational budget for Richfield-Misenheimer Fire Department is based on an estimated 360,000,000.00 fire district tax base at \$0.10 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approved by a majority of the Fire Department Board of Directors.


President, Fire Department Board Date 6/9/26


Fire Department Chief Date 6/9/26

Stanly County
RICHFIELD-MISENHEIMER FIRE DEPARTMENT
FY 27 ITEMIZED EXPENDITURE REPORT

Advertising		
Mailings	\$	150.00
Newspaper Advertisements		
	\$	-
	\$	-
	\$	-
Advertising Total Expenditure	\$	150.00

Audit Services		
Annual Audit Expense	\$	2,500.00
	\$	-
	\$	-
	\$	-
Audit Services Total Expenditure	\$	2,500.00

Capital Outlay: Apparatus		
Apparatus Replacement Fund	\$	50,000.00
	\$	-
	\$	-
Capital Outlay: Apparatus Total Expenditure	\$	50,000.00

Capital Outlay: Building		
General Repairs/Renovation	\$	50,000.00
	\$	-
	\$	-
	\$	-
Capital Outlay: Building Total Expenditure	\$	50,000.00

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)		
Extractor	\$	9,000.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Capital Outlay: Equipment Total Expenditure	\$	9,000.00

Stanly County
RICHFIELD-MISENHEIMER FIRE DEPARTMENT
FY 27 ITEMIZED EXPENDITURE REPORT

Debt Service		
Bank Notes	\$	-
Apparatus Payments New Engine Purchase/Finance 10 year at 6% \$550,000	\$	73,000.00
Building & Grounds Loan Payments	\$	-
Equipment Loan Payments	\$	-
	\$	-
	\$	-
Debt Service Total Expenditure	\$	73,000.00

Dues & Subscriptions		
Cabarrus County Firemen's Association Dues	\$	350.00
NC Association of Fire Chiefs	\$	120.00
	\$	-
NC State Firemen's Association	\$	2,100.00
	\$	-
	\$	-
	\$	-
Dues & Subscriptions Total Expenditure	\$	2,570.00

Equipment (General Based Equipment Purchases)		
Hose replacement	\$	2,000.00
Decon Equipment/Cancer prevention	\$	2,000.00
Hoods, Helmets, Gloves	\$	5,000.00
Gas Monitor and Calibration	\$	2,000.00
Battery Operated Saws, Vent Fans, Tools	\$	8,500.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Equipment Total Expenditure	\$	19,500.00

First Responders		
Basic Medical Supplies	\$	7,000.00
	\$	-
	\$	-
	\$	-
First Responders Total Expenditure	\$	7,000.00

Stanly County
RICHFIELD-MISENHEIMER FIRE DEPARTMENT
FY 27 ITEMIZED EXPENDITURE REPORT

Insurance/Bonds/Workers Compensation		
Workers Compensation		
General Insurance	\$	27,000.00
Accident/Life	\$	5,000.00
	\$	-
	\$	-
Insurance/Bonds/Workers Compensation Total Expenditure	\$	32,000.00

Miscellaneous		
Awards for members	\$	500.00
Department Awards Banquet	\$	2,300.00
Funeral expenses for members	\$	500.00
Management Solutions	\$	4,500.00
Capital Reserve Fund	\$	24,640.72
	\$	-
Miscellaneous Total Expenditure	\$	32,440.72

Motor Fuel		
Diesel/Gasoline Road Fuel Expenses	\$	4,000.00
Diesel/Gasoline Non-Road Fuel Expenses	\$	-
	\$	-
	\$	-
Motor Fuel Total Expenditure	\$	4,000.00

Pension Fund		
Annual Payment	\$	-
	\$	-
	\$	-
	\$	-
Pension Fund Total Expenditure	\$	-

Personnel/Staffing		
Paid Full-Time Personnel	\$	-
Paid Part-Time Personnel	\$	49,000.00
Paid-Per-Call Staffing/Reimbursements	\$	7,500.00
Payroll Expenses/Taxes	\$	8,300.00
Annual Physicals	\$	-
Drug Testing	\$	500.00
Uniforms	\$	3,000.00
Background Checks	\$	1,000.00
	\$	-
Personnel/Staffing Total Expenditure	\$	69,300.00

Stanly County
RICHFIELD-MISENHEIMER FIRE DEPARTMENT
FY 27 ITEMIZED EXPENDITURE REPORT

Repairs & Maintenance: Apparatus		
Annual Apparatus/Vehicle Inspections	\$	900.00
Annual Pump & Service Testing	\$	4,200.00
Apparatus & Repair Supplies	\$	9,200.00
Preventative Maintenance	\$	3,000.00
Plymovent Maintenance	\$	2,550.00
Generator Maint.	\$	750.00
	\$	-
	\$	-
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Apparatus Total Expenditure	\$	20,600.00

Repairs & Maintenance: Building & Grounds		
Building Maintenance	\$	5,000.00
Garbage Collection	\$	-
Grounds Maintenance	\$	1,000.00
	\$	-
	\$	-
	\$	-
	\$	-
Repairs & Maintenance: Building & Grounds Total Expenditure	\$	6,000.00

Repairs & Maintenance: Equipment		
Annual Hose Testing	\$	4,000.00
Annual Ladder Testing	\$	600.00
Annual SCBA Testing	\$	3,000.00
Equipment Maintenance & Repairs	\$	3,879.14
Radio & Pager Equipment Fees/Maintenance	\$	4,900.00
Small Engine Equipment Preventative Maintenance & Repairs	\$	300.00
SCBA Cascade system maintenance	\$	750.00
AED maintenance	\$	1,400.00
	\$	-
Repairs & Maintenance: Equipment Total Expenditure	\$	18,829.14

Supplies: Kitchen/M Meal Preparation/Janitorial		
Basic Kitchen Supplies	\$	1,500.00
Janitorial Supplies	\$	500.00
Meal Preparation Expenses	\$	-
	\$	-
Supplies: Kitchen/M Meal Preparation/Janitorial Total Expenditure	\$	2,000.00

Stanly County
RICHFIELD-MISENHEIMER FIRE DEPARTMENT
FY 27 ITEMIZED EXPENDITURE REPORT

Supplies: Office (Includes Postage/Printing Expenses)	
Basic Office Supplies	\$ 750.00
Postage	\$ 150.00
Copier lease and printing expense	\$ 1,400.00
IT maintenance	\$ 2,000.00
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$ 4,300.00

Training & Fire Prevention Materials	
Training Course Fees (Including Travel, Lodging, Meals)	\$ 3,000.00
Fire Prevention/Education Materials	\$ 750.00
	\$ -
	\$ -
Training & Fire Prevention Materials Total Expenditure	\$ 3,750.00

Utilities (Includes Telecommunications Expenses)	
Cable Services (Including internet and television)	\$ 4,000.00
Electricity	\$ 4,600.00
Heating Oil	\$ 5,800.00
Natural Gas / Propane	\$ -
Sewer	\$ 400.00
Telephone	\$ 200.00
Water (Domestic)	\$ 1,200.00
Wireless Services (Including mobile broadband, paging and telephone services)	\$ 1,800.00
	\$ -
	\$ -
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$ 18,000.00

Water Point/Supply Construction & Maintenance	
Pressurized Hydrant Maintenance	
Water Point/Static Source Construction	\$ 1,000.00
Water Point/Static Source Maintenance	\$ 500.00
	\$ -
	\$ -
Water Point/Supply Construction & Maintenance Total Expenditure	\$ 1,500.00

Total Itemized Expenditure Report	\$ 426,439.86
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**CABARRUS COUNTY
RIMER FIRE DEPARTMENT
PROPOSED FY 2026-2027 BUDGET WORKSHEET
.10 CENT RATE**



REVENUES:

Fire District Tax (Less Cabarrus County 1.5% Collection Fee)	\$	405,754.39
Grants	\$	-
Motor Fuel Tax Reimbursement	\$	-
Other City/Town Support:	\$	-
Other County Support:	\$	-
Other Support:	\$	-
Reserve	\$	-
Sales Tax Reimbursement	\$	90,219.43
Staffing Grant	\$	30,000.00
TOTAL REVENUES	\$	525,973.82

EXPENDITURES:

Advertising	\$	-
Audit Services	\$	8,200.00
Capital Outlay: Apparatus	\$	5,000.00
Capital Outlay: Building	\$	5,000.00
Capital Outlay: Equipment	\$	10,000.00
Debt Service	\$	70,000.00
Dues & Subscriptions	\$	7,000.00
Equipment	\$	10,000.00
First Responders	\$	4,000.00
Insurance/Bonds/Workers Compensation	\$	29,000.00
Miscellaneous	\$	2,000.00
Motor Fuel	\$	8,000.00
Pension Fund	\$	6,200.00
Personnel/Staffing	\$	300,973.82
Repairs & Maintenance: Apparatus	\$	20,000.00
Repairs & Maintenance: Building & Grounds	\$	7,000.00
Repairs & Maintenance: Equipment	\$	10,000.00
Supplies: Kitchen/Meal Preparation/Janitorial	\$	3,000.00
Supplies: Office (Includes Postage/Printing Expenses)	\$	1,300.00
Training & Fire Prevention Materials	\$	4,000.00
Utilities (Includes Telecommunications Expenses)	\$	14,000.00
Water Point/Supply Construction & Maintenance	\$	1,300.00
TOTAL EXPENDITURES	\$	525,973.82

ASSETS & INVESTMENTS:

Assets (Balance on hand for month prior to budget submission)	\$	192,211.44
Investments/Savings/Etc. (Balance on hand for month prior to budget submission)	\$	618,498.28
TOTAL ASSETS & INVESTMENTS	\$	810,709.72

The operational budget for Rimer Fire Department is based on an estimated \$411,933,000.00 fire district tax base : \$0.10 per \$100.00 valuation of property. The below signatures certify this budget has been adopted and approve

by a majority of the Fire Department Board of Directors.

Mark Ritchie
President, Fire Department Board

3/30/2026
Date

Rh E
Fire Department Chief

3/30/26
Date



CABARRUS COUNTY
RIMER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT
.10 CENT RATE



Advertising	
Mailings	\$ -
Newspaper Advertisements	\$ -
	\$ -
	\$ -
Advertising Total Expenditure	\$ -

Audit Services	
Annual Audit Expense	\$ 8,200.00
	\$ -
	\$ -
Audit Services Total Expenditure	\$ 8,200.00

Capital Outlay: Apparatus	
	\$ 5,000.00
	\$ -
	\$ -
Capital Outlay: Apparatus Total Expenditure	\$ 5,000.00

Capital Outlay: Building	
	\$ 5,000.00
	\$ -
	\$ -
Capital Outlay: Building Total Expenditure	\$ 5,000.00

Capital Outlay: Equipment (Exceeds \$1,000.00 in Total Value & Follows a Depreciation Schedule)	
	\$ 10,000.00
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Capital Outlay: Equipment Total Expenditure	\$ 10,000.00



CABARRUS COUNTY
RIMER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Debt Service	
Bank Notes	\$ -
Apparatus Loan Payments	\$ 70,000.00
Building & Grounds Loan Payments	\$ -
Equipment Loan Payments	\$ -
	\$ -
Debt Service Total Expenditure	\$ 70,000.00

Dues & Subscriptions	
Cabarrus County Firemen's Association Dues	\$ 700.00
NC Association of Fire Chiefs	\$ -
NC Association of Rescue & EMS	\$ 1,300.00
NC State Firemen's Association	\$ 2,500.00
ICPS	\$ 1,980.00
Activwell11	\$ 520.00
	\$ -
Dues & Subscriptions Total Expenditure	\$ 7,000.00

Equipment (General Based Equipment Purchases)	
	\$ 10,000.00
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Equipment Total Expenditure	\$ 10,000.00

First Responders	
Basic Medical Supplies	\$ 4,000.00
	\$ -
	\$ -
First Responders Total Expenditure	\$ 4,000.00



CABARRUS COUNTY
RIMER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Insurance/Bonds/Workers Compensation	
Workers Compensation	\$ 29,000.00
	\$ -
	\$ -
	\$ -
Insurance/Bonds/Workers Compensation Total Expenditure	\$ 29,000.00

Miscellaneous	
	\$ 2,000.00
	\$ -
	\$ -
	\$ -
	\$ -
Miscellaneous Total Expenditure	\$ 2,000.00

Motor Fuel	
Diesel/Gasoline Road Fuel Expenses	\$ 8,000.00
Diesel/Gasoline Non-Road Fuel Expenses	\$ -
	\$ -
Motor Fuel Total Expenditure	\$ 8,000.00

Pension Fund	
Annual Payment	\$ 6,200.00
	\$ -
	\$ -
Pension Fund Total Expenditure	\$ 6,200.00

Personnel/Staffing	
Paid Full-Time Personnel	\$ -
Paid Part-Time Personnel	\$ 290,973.82
Paid Per-Call Staffing/Slipend Payments/Reimbursements	\$ 10,000.00
Payroll Expenses/Taxes	\$ -
Annual Physicals	\$ -
Drug Testing	\$ -
Uniforms	\$ -
	\$ -
Personnel/Staffing Total Expenditure	\$ 300,973.82



CABARRUS COUNTY
RIMER FIRE DEPARTMENT
FY 2026-2027 ITEMIZED EXPENDITURE REPORT



Repairs & Maintenance: Apparatus	
Annual Apparatus/Vehicle Inspections	\$ 1,000.00
Annual Pump & Service Testing	\$ 3,200.00
Apparatus & Repair Supplies	\$ 15,800.00
Preventative Maintenance	\$ -

	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Repairs & Maintenance: Apparatus Total Expenditure	\$ 20,000.00
Repairs & Maintenance: Building & Grounds	
Building Maintenance	\$ 4,000.00
Garbage Collection	\$ -
Grounds Maintenance	\$ 3,000.00
	\$ -
	\$ -
	\$ -
	\$ -
Repairs & Maintenance: Building & Grounds Total Expenditure	\$ 7,000.00
Repairs & Maintenance: Equipment	
Annual Hose Testing	\$ 1,000.00
Annual Ladder Testing	\$ 500.00
Annual SCBA Testing	\$ 2,000.00
Equipment Maintenance & Repairs	\$ 1,500.00
Radio & Pager Equipment Fees/Maintenance	\$ 5,000.00
Small Engine Equipment Preventative Maintenance & Repairs	\$ -
	\$ -
	\$ -
	\$ -
Repairs & Maintenance: Equipment Total Expenditure	\$ 10,000.00
Supplies: Kitchen/Meal Preparation/Janitorial	
Basic Kitchen Supplies	\$ 100.00
Janitorial Supplies	\$ 1,400.00
Meal Preparation Expenses	\$ 1,500.00
	\$ -
Supplies: Kitchen/Meal Preparation/Janitorial Total Expenditure	\$ 3,000.00
 CABARRUS COUNTY FIREFIGHTER DEPARTMENT FY 2026-2027 ITEMIZED EXPENDITURE REPORT 	
Supplies: Office (Includes Postage/Printing Expenses)	
Basic Office Supplies	\$ 1,300.00
Postage	\$ -
Printing Expenses	\$ -
	\$ -
	\$ -
Supplies: Office (Includes Postage/Printing Expenses) Total Expenditure	\$ 1,300.00
Training & Fire Prevention Materials	
Training Course Fees (Including Travel, Lodging, Meals)	\$ 3,800.00
Fire Prevention/Education Materials	\$ 200.00
	\$ -
	\$ -
Training & Fire Prevention Materials Total Expenditure	\$ 4,000.00
Utilities (Includes Telecommunications Expenses)	
Cable Services (Including internet and television)	\$ 5,000.00
Electricity	\$ 6,000.00
Heating Oil	\$ -
Natural Gas / Propane	\$ 3,000.00
Sewer	\$ -
Telephone	\$ -
Water (Domestic)	\$ -
Wireless Services (Including mobile broadband, paging and telephone services)	\$ -
	\$ -
	\$ -
Utilities (Includes Telecommunications Expenses) Total Expenditure	\$ 14,000.00
Water Point/Supply Construction & Maintenance	
Pressurized Hydrant Maintenance	\$ -
Water Point/Static Source Construction	\$ 1,300.00
Water Point/Static Source Maintenance	\$ -
	\$ -
	\$ -
Water Point/Supply Construction & Maintenance Total Expenditure	\$ 1,300.00
Total Itemized Expenditure Report	\$ 626,973.82

Five-Year Plans

Cold Water Fire & Rescue

1830 Gold Hill Rd.

Concord, NC 28025

Phone: 704-782-2514 Fax: 704-795-9458

5-year plan

Funds for staffing personnel. Goal is to have 3 people 24 hours a day, seven days a week.

Possibly asking for a 1 cent increase in the next 5 years, waiting to see how the next budget cycle looks.

New Fire Engine to arrive October 2027 to replace our E12, a 1997 Pierce Dash Pumper.

Squad 12 a 2026 Ford F-150 4x4, will be in service by July 1st, 2026.

Spec'ing of a new Rescue 12, with hopes to order in 2030.

Replace turnout gear as needed.

Purchase new Radios & Pagers.

Purchase new computers for the Trucks & Station.

Purchase hose and equipment as needed.

ISO Inspection 2029, we are a class 2 now.



FLOWES STORE FIRE DEPARTMENT

8623 Flowes Store Road

Concord, North Carolina 28025

Five Year Plan

Flowes Store Fire Department's operational plan for the next five years is outlined below with the guiding question; "How can we better serve our community and while being focused on building current strength and being prepared for future growth?"

1. Fleet

Flowes Store's front line engine companies are aging. Our two "first out" engines are 2004 and 2009 model years. While they are still in great operating condition, there is a point where reliability and maintenance costs drive the need for new apparatus. That time is fast approaching. Purchasing a new fire apparatus is a large financial strain and takes significant planning to ensure the apparatus meets the needs of Cabarrus County and the operational need of Flowes Store Fire Department. Currently, new custom cab fire engines are about 1 million dollars, some greatly exceeding that. Flowes Store command staff and board of directors will be evaluating the possibility to use current funding to facilitate the purchase or if additional funds will be required.

2. Staffing

As part of our guiding question, improving staffing will always have a positive impact on the services we provide to our community and those surrounding us. Our future goal is to staff three part time firefighters 24/7. Our current staffing model is 3 positions during the day and two at night. Adding the third firefighter at night would greatly improve the operational impact of the first arriving Flowes Store apparatus and increase safety as now the two firefighters, not including the driver, can work as a team and not alone. The addition of this position is solely hindered by funding levels. With Flowes Store's current rate, this goal is unachievable, additional funding will be needed to facilitate this level of service. The funding can come from a staffing grant increase or an increase in district fire tax.

3. Infrastructure

Our station was originally built to house a few apparatus for a 100% volunteer group of members. The organizational structure of the local fire service has changed significantly over the past several years and with it has come the challenge to provide the infrastructure to support the growth. Adding part time staff that occupy the station 24/7 brings new requirements for their comfort, safety, and ability to operate efficiently. Flowes Store staff will be evaluating the need for expansion of our living



FLOWES STORE FIRE DEPARTMENT

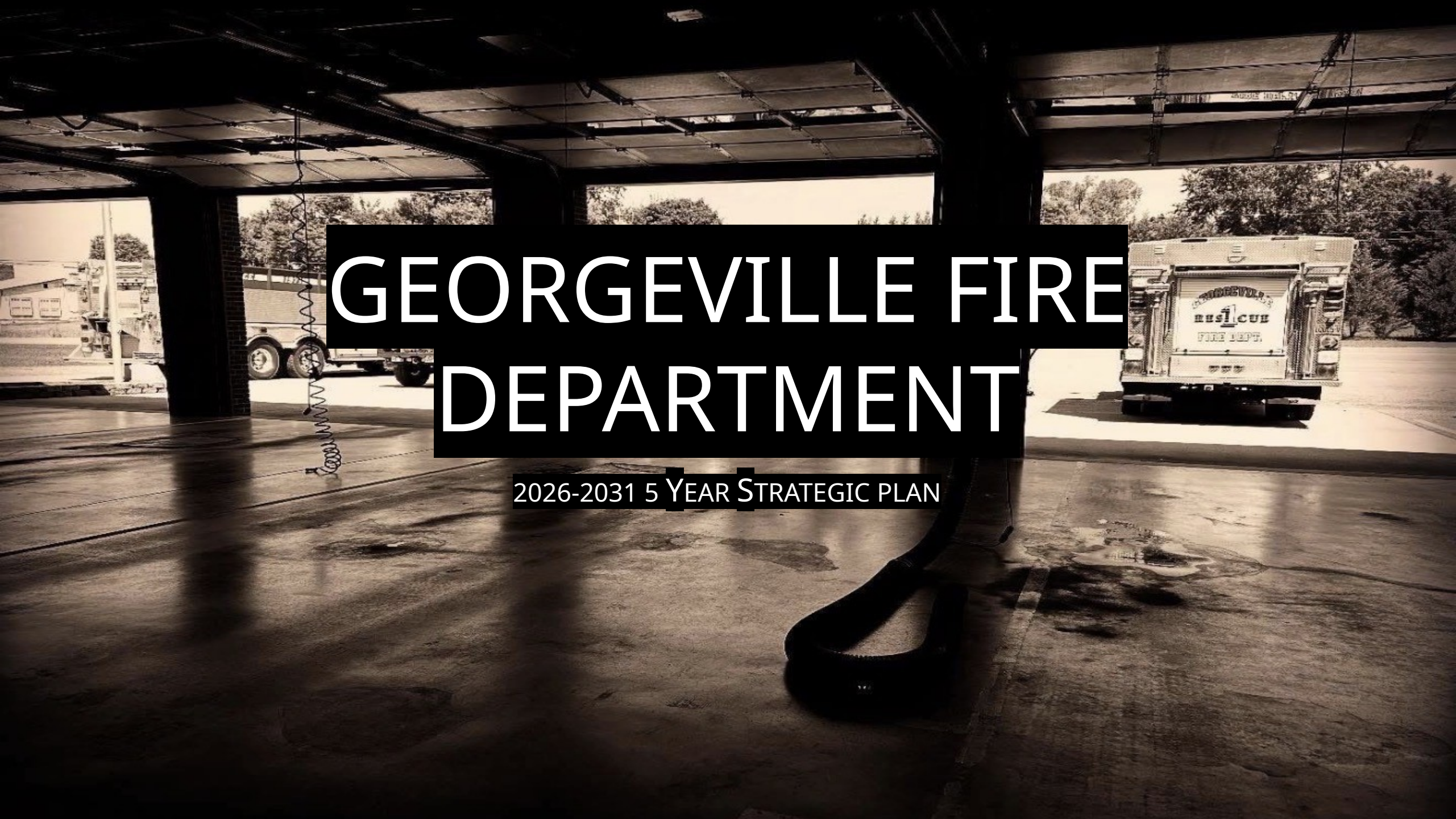
8623 Flowes Store Road

Concord, North Carolina 28025

quarters to facilitate the growing number of staff and members at Flowes Store Fire Department. Noteworthy needs include: a larger sleeping area, adding locker room space, and additional shower and restroom facilities. These improvements will allow for future growth and increased firefighter comfort. Funding for these projects will be evaluated in conjunction with the need for apparatus and staffing. Grant opportunities will be explored as well as the possibility of additional tax funding.

4. Interoperability

Concord Fire Station 13 is slated to be built on the western edge of Flowes Store Fire District. This station is being erected to provide coverage for the existing City of Concord properties along Flowes Store Rd. Flowes Store Fire Department and Concord Fire Department working in unison will strengthen fire protection in our community so a response plan will be implemented to facilitate this working relationship.



GEORGEVILLE FIRE DEPARTMENT

2026-2031 5 YEAR STRATEGIC PLAN

INTRODUCTION

- THE GEORGEVILLE FIRE DEPARTMENT IS COMMITTED TO DELIVERING HIGH-QUALITY FIRE PROTECTION, RESCUE, AND EMERGENCY MEDICAL SERVICES TO OUR COMMUNITY. THIS FIVE-YEAR STRATEGIC PLAN PROVIDES A CLEAR ROADMAP FOR ESSENTIAL IMPROVEMENTS IN EQUIPMENT, FACILITIES, OPERATIONS, AND ADMINISTRATION. KEY FOCUS AREAS INCLUDE UPDATING STANDARD OPERATING GUIDELINES (SOGs) AND TACTICAL ORDERS, ENHANCING PAYROLL AND REPORTING SYSTEMS, STRENGTHENING OFFICER ENGAGEMENT THROUGH REGULAR MEETINGS, AND IMPROVING LONG-TERM BUDGET PLANNING TO ENSURE CONTINUED EFFICIENCY AND SERVICE EXCELLENCE.

MISSION STATEMENT

- TO PROVIDE AN INNOVATIVE COMBINATION OF FIRE AND RESCUE SERVICES TO THE CITIZENS OF GEORGEVILLE FIRE DISTRICT AND THE SURROUNDING AREA THROUGH ACTIVE PARTICIPATION IN THE COMMUNITY AND BY PARTICIPATING IN TRAINING AND SAFETY EXERCISES PROVIDED BY LOCAL, STATE AND FEDERAL ORGANIZATIONS.

CURRENT ASSESSMENT

- THE DEPARTMENT HAS IDENTIFIED SEVERAL KEY CHALLENGES AND OPPORTUNITIES FOR IMPROVEMENT, INCLUDING THE NEED TO UPGRADE FIREFIGHTING AND RESCUE EQUIPMENT, RENOVATE FACILITIES TO SUPPORT FIREFIGHTER HEALTH AND WELL-BEING, AND MODERNIZE THE FLEET TO ENSURE RELIABLE EMERGENCY RESPONSE. ADDITIONAL PRIORITIES INCLUDE IMPROVING PAYROLL AND REPORTING SYSTEMS FOR GREATER EFFICIENCY AND COMPLIANCE, ESTABLISHING CLEAR GUIDELINES AND OVERSIGHT TO ENSURE DATA ACCURACY, AND ENHANCING COMMUNICATION THROUGH CONSISTENT LEADERSHIP AND OFFICER MEETINGS TO STRENGTHEN OVERALL OPERATIONS.
- THIS STRATEGIC PLAN OUTLINES A PHASED APPROACH TO ADDRESS THESE PRIORITIES WHILE MAINTAINING FISCAL RESPONSIBILITY AND ENSURING CONTINUED OPERATIONAL READINESS.

TAX RATE

- THE GEORGEVILLE FIRE DISTRICT CURRENTLY OPERATES AT A TAX RATE OF 9 CENTS PER \$100 OF ASSESSED PROPERTY VALUE, WHICH IS NEAR THE LOWEST IN CABARRUS COUNTY IN NON-MUNICIPAL AREAS. IN COMPARISON, SURROUNDING FIRE DISTRICTS ARE OPERATING AT RATES BETWEEN 11 AND 13 CENTS PER \$100. ADDITIONALLY, TWO NEIGHBORING DEPARTMENTS WERE APPROVED FOR TAX INCREASES IN 2026. THIS PLACES GEORGEVILLE BELOW ITS NEIGHBORING AGENCIES IN TERMS OF AVAILABLE FUNDING AND IMPLICATES SLOWER PROGRESS FOR SHORT- AND LONG-TERM NEEDS.
- IN 2026, IT WAS PROPOSED TO INCREASE THE FIRE DISTRICT TAX RATE FROM 9 CENTS TO 10 CENTS PER \$100 OF ASSESSED PROPERTY VALUE, WHICH WOULD HAVE GENERATED APPROXIMATELY \$51,000 IN ADDITIONAL ANNUAL REVENUE FOR THE DEPARTMENT. THIS PROPOSAL WAS DENIED BY THE BOARD OF DIRECTORS AT THAT TIME.
- IN 2027, WE WILL REASSESS THE NEED TO EXPLORE A POTENTIAL ADJUSTMENT TO THE FIRE DISTRICT TAX RATE.

TAX RATE CHART

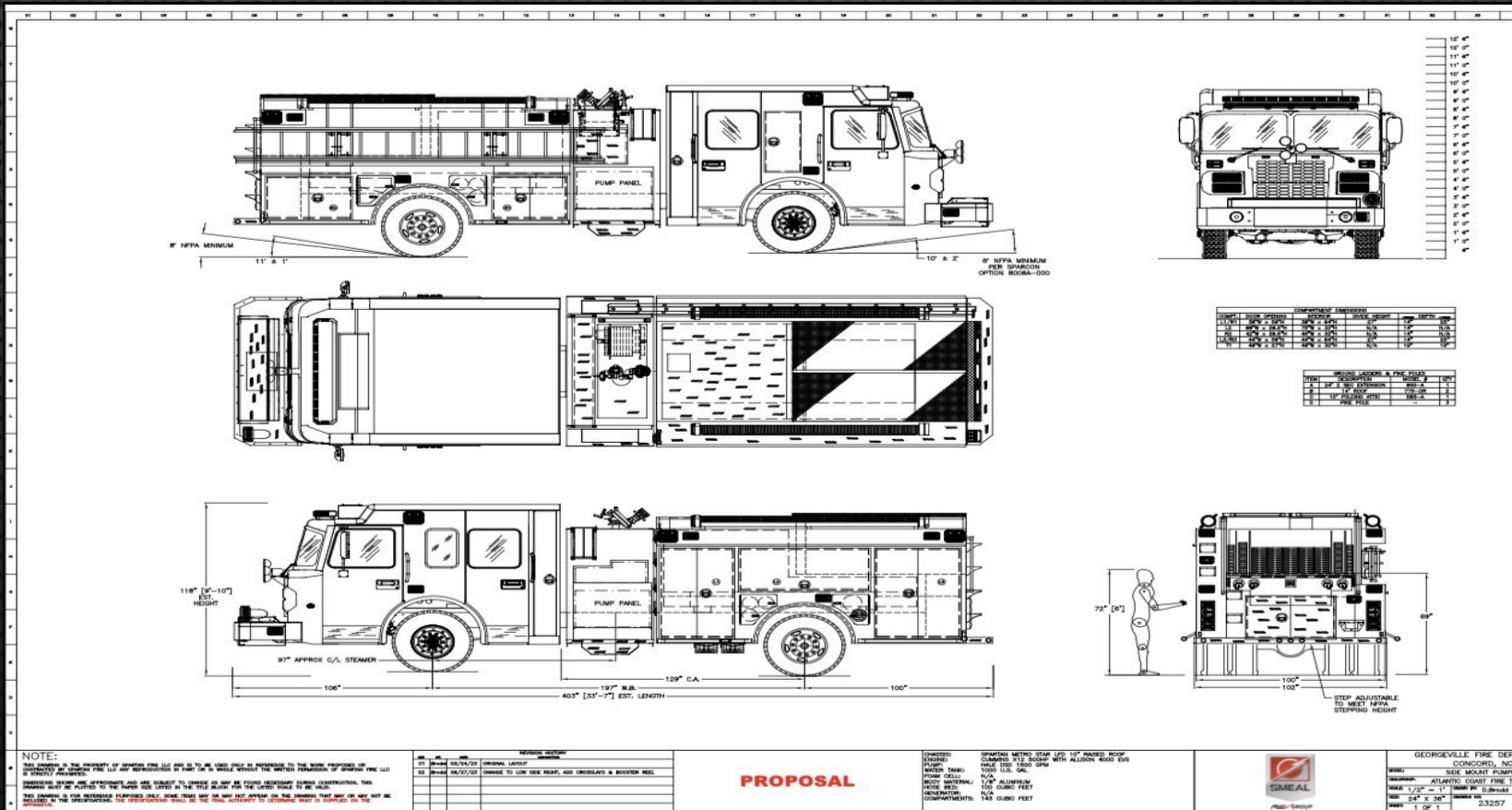
(IT SHOULD BE NOTED MT. PLEASANT AND FLOWES STORE HAVE ALL REQUESTED AND WERE GRANTED INCREASES AFTER THIS CHART WAS PUBLISHED)

CABARRUS COUNTY						
FIRE DISTRICT PROPERTY AND SALES TAX ESTIMATES						
BUDGET FY27						
As of 01/07/26						
		Property Tax	Sales Tax		Total Tax	Each
Fire District	Rates	FY 27 Budget	FY 27 Budget	Valuation	Budget	Additional
					FY27 (Less 1.5%)	Cent
Allen	0.1100	\$ 1,099,803.39	\$ 240,873.01	\$ 999,820,909.09	\$ 1,320,566.25	\$ 99,982.09
Cold Water	0.0800	\$ 504,150.14	\$ 110,416.25	\$ 630,187,500.00	\$ 605,347.89	\$ 63,018.75
Concord Rural	0.1250	\$ 41,289.52	\$ 9,043.01	\$ 33,032,000.00	\$ 49,577.54	\$ 3,303.20
Flowe's Store	0.1000	\$ 443,385.41	\$ 97,107.88	\$ 443,385,000.00	\$ 532,385.89	\$ 44,338.50
Georgeville	0.0900	\$ 466,081.28	\$ 102,078.61	\$ 517,867,777.78	\$ 559,637.49	\$ 51,786.78
Gold Hill	0.0900	\$ 72,072.96	\$ 15,785.03	\$ 80,081,111.11	\$ 86,540.12	\$ 8,008.11
Harrisburg Rural	0.1500	\$ 2,016,292.08	\$ 441,597.42	\$ 1,344,194,666.67	\$ 2,421,021.15	\$ 134,419.47
Jackson Park	0.1250	\$ 315,612.56	\$ 69,123.76	\$ 252,490,400.00	\$ 378,965.27	\$ 25,249.04
Kannapolis Rural	0.1000	\$ 377,229.42	\$ 82,618.75	\$ 377,229,000.00	\$ 452,950.46	\$ 37,722.90
Midland	0.1000	\$ 1,406,963.80	\$ 308,145.62	\$ 1,406,964,000.00	\$ 1,689,382.78	\$ 140,696.40
Mt. Mitchell	0.1000	\$ 202,053.01	\$ 44,252.56	\$ 202,053,000.00	\$ 242,610.99	\$ 20,205.30
Mt. Pleasant Rural	0.1100	\$ 911,124.46	\$ 199,549.57	\$ 828,294,545.45	\$ 1,094,013.92	\$ 82,829.45
Northeast	0.1200	\$ 307,329.01	\$ 67,309.54	\$ 256,107,500.00	\$ 369,018.98	\$ 25,610.75
Odell	0.0590	\$ 1,152,847.51	\$ 252,490.45	\$ 1,953,979,661.02	\$ 1,384,257.89	\$ 195,397.97
Richfield-Misenheimer	0.0700	\$ 19,052.81	\$ 4,172.84	\$ 27,218,571.43	\$ 22,877.27	\$ 2,721.86
Rimer	0.1000	\$ 411,933.39	\$ 90,219.43	\$ 411,933,000.00	\$ 494,620.52	\$ 41,193.30
Totals	1.6290	\$ 9,747,220.76	\$ 2,134,783.72	\$ 9,764,838,642.55	\$ 11,703,774.41	

APPARATUS REPLACEMENT

- THE DEPARTMENT PLANS TO REPLACE ENGINE 14, A 2001 KME COMMERCIAL CAB PUMPER. THIS APPARATUS IS APPROXIMATELY 25 YEARS OLD AND PROVIDES SEATING FOR ONLY TWO FIREFIGHTERS, LIMITING OPERATIONAL EFFICIENCY, CREW DEPLOYMENT, AND OVERALL RESPONSE CAPABILITY. THE AGE AND DESIGN OF THE APPARATUS ALSO PRESENT INCREASING MAINTENANCE CHALLENGES, POTENTIAL RELIABILITY CONCERNS, AND DO NOT ALIGN WITH CURRENT NFPA RECOMMENDATIONS AND SAFE PRACTICES.
- THE REPLACEMENT APPARATUS WILL BE PURPOSE-BUILT AND ENGINEERED TO MEET THE UNIQUE OPERATIONAL DEMANDS OF THE GEORGEVILLE FIRE DEPARTMENT. IT WILL INCLUDE INCREASED SEATING CAPACITY TO SAFELY ACCOMMODATE A FULL CREW, IMPROVED STORAGE AND ACCESSIBILITY FOR MODERN EQUIPMENT, AND UPDATED SAFETY FEATURES TO BETTER PROTECT PERSONNEL DURING EMERGENCY RESPONSE AND OPERATIONS.
- INVESTING IN A NEW APPARATUS WILL ENHANCE RESPONSE EFFECTIVENESS, IMPROVE FIREFIGHTER SAFETY, AND REDUCE LONG-TERM MAINTENANCE COSTS ASSOCIATED WITH AGING EQUIPMENT. ADDITIONALLY, UPGRADING THIS UNIT WILL SUPPORT THE DEPARTMENT'S ABILITY TO MAINTAIN OR IMPROVE ITS ISO RATING, ULTIMATELY BENEFITING THE COMMUNITY THROUGH MORE EFFICIENT EMERGENCY SERVICES AND POTENTIAL IMPACTS ON INSURANCE RATINGS.
- THIS REPLACEMENT WILL BE APPROACHED WITH CAREFUL PLANNING AND BUDGETING TO ENSURE FINANCIAL RESPONSIBILITY WHILE MAINTAINING A HIGH LEVEL OF SERVICE AND OPERATIONAL READINESS FOR THE COMMUNITY.
- APPROXIMATE COST \$1.2-\$1.4 MILLION.
- APPROXIMATE BUILD TIME IS 2-4 YEARS DEPENDING ON MANUFACTURE.

PROPOSED ENGINE SPEC (PLANS IN PROGRESS)



APPARATUS REPLACEMENT

- WITHIN THE NEXT 3-5 YEARS, EVALUATE THE FEASIBILITY AND NEED OF REPLACING TANKER 14 (2003 CRIMSON 2,500-GALLON CUSTOM CAB TANKER) WITH (2) 2,000-GALLON SINGLE-AXLE COMMERCIAL CAB TANKERS.
- THE INTENT OF THIS PROPOSAL IS TO INCREASE OVERALL WATER-CARRYING CAPACITY BY APPROXIMATELY 1,500 GALLONS WHILE IMPROVING OPERATIONAL FLEXIBILITY. BY TRANSITIONING TO (2) 2,000-GALLON SINGLE-AXLE COMMERCIAL CAB TANKERS, THE DEPARTMENT WOULD ENHANCE MANEUVERABILITY IN TIGHTER AREAS AND RESIDENTIAL SETTINGS, IMPROVING ACCESS AND TURNAROUND TIMES IN LOCATIONS WHERE LARGER APPARATUS MAY BE LIMITED. THIS CONFIGURATION WOULD ALSO PROVIDE OPERATIONAL FLEXIBILITY BY ALLOWING ONE TANKER TO REMAIN IN-DISTRICT TO SUPPORT THE GEORGEVILLE FIRE DISTRICT WHILE THE SECOND TANKER IS AVAILABLE FOR MUTUAL AID RESPONSES. THIS APPROACH WOULD IMPROVE BOTH LOCAL COVERAGE AND MUTUAL AID ASSISTANCE WITHOUT SIGNIFICANTLY REDUCING WATER SUPPLY AND DISTRICT COVERAGE.

APPARATUS REPLACEMENT

- WITH THE DEPARTMENT OPERATING TWO CUSTOM CAB ENGINE COMPANIES, THE NEED FOR TANKER 14 TO FUNCTION AS A TANKER-PUMPER FOR RESERVE ENGINE STATUS BECOMES OBSOLETE. THIS ALLOWS THE APPARATUS REPLACEMENT STRATEGY TO FOCUS SOLELY ON WATER SUPPLY EFFICIENCY, MANEUVERABILITY, AND MUTUAL AID SUPPORT RATHER THAN DUAL-PURPOSE ENGINE CAPABILITY.
- - ESTIMATE FOR BOTH TRUCKS WOULD BE \$850-\$900,000.
- - FUNDING PROVIDED BY GRANTS, DEPARTMENTAL BUDGET, THE SELL OF THE TANKER 14.

PROPOSED TANKER



APPARATUS REPLACEMENT

- DURING THIS FIVE-YEAR PERIOD, WE WILL EXPLORE THE NEED TO REPLACE SQUAD 14 AND SQUAD 2. BOTH VEHICLES ARE OVER 20 YEARS OLD AND HAVE HIGH MILEAGE, LEADING TO INCREASED MAINTENANCE AND RELIABILITY CONCERNS. THE DEPARTMENT WILL EVALUATE REPLACING BOTH UNITS WITH ONE SQUAD TRUCK EQUIPPED WITH A WORK BODY THAT CAN SERVE AS A MORE VERSATILE AND WELL-ROUNDED RESPONSE VEHICLE FOR FIRE, RESCUE, AND SUPPORT OPERATIONS. A WATER TANK AND PUMP COULD ALSO BE ADDED TO THIS TRUCK AND SERVE AS A BRUSH TRUCK.
- WE HAVE EXPRESSED OUR INTEREST IN ACQUIRING A RETIRED FLEET SUV FROM THE CABARRUS COUNTY GOVERNMENT. THIS VEHICLE WOULD SERVE AS A QUICK RESPONSE VEHICLE FOR MEDICAL CALLS, ALLOWING PERSONNEL TO RESPOND MORE EFFICIENTLY TO EMERGENCIES WHEN A FULL APPARATUS RESPONSE MAY NOT BE NECESSARY. IN ADDITION, THE VEHICLE COULD BE UTILIZED BY EMPLOYEES AND VOLUNTEERS FOR TRAINING, MEETINGS, INSPECTIONS, AND OTHER DEPARTMENT-RELATED BUSINESS. ACQUIRING A RETIRED COUNTY VEHICLE WOULD PROVIDE A COST-EFFECTIVE WAY TO IMPROVE OPERATIONAL EFFICIENCY AND SUPPORT DAILY DEPARTMENTAL FUNCTIONS.

APPARATUS REPLACEMENT

- EXPLORE THE FEASIBILITY AND NEED TO BEGIN PLANNING FOR THE REPLACEMENT OF OUR BRUSH TRUCKS. THESE UNITS ARE OVER 70 YEARS OLD, AND MAINTENANCE AND REPLACEMENT PARTS ARE BECOMING INCREASINGLY DIFFICULT TO OBTAIN. IT IS BECOMING MORE APPARENT THAT DEPENDABLE REPLACEMENT UNITS WILL BE NECESSARY IN THE NEAR FUTURE. AS PREVIOUSLY MENTIONED, A SQUAD TRUCK COULD ALSO SERVE AS AN ADDITIONAL BRUSH UNIT WHEN NEEDED, PROVIDING ADDED VERSATILITY AND OPERATIONAL SUPPORT.

RESCUE EQUIPMENT UPGRADE

- DURING THIS 5-YEAR PERIOD, WE WILL EXPLORE THE NEED AND OPPORTUNITY TO PURCHASE HIGH- AND MEDIUM-PRESSURE AIRBAGS TO ENHANCE OUR RESCUE CAPABILITIES DURING VEHICLE EXTRICATION, STABILIZATION, AND OTHER EMERGENCY OPERATIONS. THESE TOOLS CAN PROVIDE ADDITIONAL SAFETY AND EFFICIENCY FOR PERSONNEL OPERATING AT COMPLEX RESCUE SCENES.
- ESTIMATED COST:\$35,000-\$45,000.
- FUNDING: GRANTS, BUDGETED EQUIPMENT, DEPARTMENT FUNDRAISING

HIGH AND MEDIUM PRESSURE AIRBAGS WITH CONTROLS



HIGH AND MEDIUM PRESSURE AIRBAGS PACKAGES

HIGH PRESSURE AIRBAGS

- **PACKAGE INCLUDES:**
 - (1) MATJACK 6 TON WOVEN STEEL LIFTING BAG
 - (1) MATJACK 13 TON WOVEN STEEL LIFTING BAG
 - (2) MATJACK 22 TON WOVEN STEEL LIFTING BAG
 - (2) MATJACK 32 TON WOVEN STEEL LIFTING BAG
 - HIGH PRESSURE REGULATOR FOR SCBA CYLINDER (2216 PSI OR 4500 PSI)
 - 10 FT. REGULATOR HOSE
 - (4) 25 FT. HIGH PRESSURE SUPPLY HOSE
 - HIGH PRESSURE DUAL DEADMAN CONTROL
 - HOSES AND CONTROL UNIT ALL FIT WITH SAFETY COUPLINGS

MEDIUM PRESSURE AIRBAGS

- 2 – 4.2 TON MEDIUM PRESSURE AIR LIFTING BAG - (24"X24"X18")
- 1 - DUAL MEDIUM PRESSURE DEADMAN CONTROL
- 2 - 1/2"X20' INFLATION HOSE W/ LOCK COUPLING
- 1 - 3/8" X 10 FT. REGULATOR HOSE
- 1 - REPAIR KIT
- 1 - CARRY CASE FOR AIR BAGS
- 1 -4500 PSI REGULATOR
- 1 - HARD CASE FOR CONTROL & REGULATOR

BUILDING RENOVATIONS

- **JUSTIFICATION:**
UPGRADING THE STATION'S LIVING QUARTERS, BATHROOM AND SHOWERS WILL ENHANCE FIREFIGHTER HEALTH, SAFETY, AND OVERALL WELL-BEING WHILE SUPPORTING COMPLIANCE WITH APPLICABLE NFPA STANDARDS, INCLUDING NFPA 1500 (FIRE DEPARTMENT OCCUPATIONAL SAFETY, HEALTH, AND WELLNESS PROGRAM) AND NFPA 1581 (FIRE DEPARTMENT INFECTION CONTROL PROGRAM). IMPROVED FACILITIES ARE ESSENTIAL TO SUPPORT 24-HOUR STAFFING BY PROVIDING ADEQUATE ACCOMMODATIONS FOR PERSONNEL, WHICH DIRECTLY IMPACTS RECRUITMENT, RETENTION, AND OPERATIONAL READINESS TO SUPPORT THE GEORGEVILLE COMMUNITY.
- COST- APPROXIMATELY \$50,000-\$100,000.
- DESIGNS HAVE BEEN APPROVED BY THE GEORGEVILLE BOARD OF DIRECTORS AND ARE IN THE FINAL PLANNING PHASES.
- COMPLETION EXPECTED WITHIN 1-2 YEARS.
- FUNDING WILL INCLUDE DEPARTMENT ALLOCATIONS AND GRANTS.

DEPARTMENT STANDARD OPERATING GUIDELINES

- CONDUCT A COMPREHENSIVE AND ONGOING REVIEW OF ALL GEORGEVILLE FIRE DEPARTMENT STANDARD OPERATING GUIDELINES (SOGs), INCLUDING BUT NOT LIMITED TO
 - FIREGROUND OPERATIONS AND COMMAND STRUCTURE
 - EXTRICATION AND TECHNICAL RESCUE PROCEDURES
 - ACCOUNTABILITY AND PERSONNEL TRACKING
 - MAYDAY PROCEDURES.

LEADERSHIP DEVELOPMENT AND BUDGET PLANNING

- ESTABLISH AND MAINTAIN A STANDARD OF CONDUCTING OFFICERS' MEETINGS AT LEAST ONCE PER QUARTER. THESE MEETINGS WILL SERVE AS A CRITICAL COMPONENT IN PROACTIVELY ADDRESSING DEPARTMENTAL ISSUES, FORECASTING BUDGETARY NEEDS AND PROJECTED EXPENSES, AND IDENTIFYING TRAINING OPPORTUNITIES TO SUPPORT OPERATIONAL READINESS AND ORGANIZATIONAL GROWTH.
- DEVELOP AND MAINTAIN A LEADERSHIP CULTURE THAT EMPHASIZES PROACTIVE DECISION-MAKING, ACCOUNTABILITY, AND INITIATIVE AMONG OFFICERS. OFFICERS WILL BE EXPECTED TO ACTIVELY PROMOTE DEPARTMENT GROWTH, MEMBER ENGAGEMENT, AND PARTICIPATION, WHILE ANTICIPATING CHALLENGES AND ADDRESSING OPERATIONAL, TRAINING, PREVIOUS INCIDENTS AND ORGANIZATIONAL NEEDS BEFORE THEY ARISE.

LEADERSHIP DEVELOPMENT AND BUDGET PLANNING (CONTINUED)

- ENSURE ALL FINANCIAL PLANNING, BUDGETING, AND RESOURCE ALLOCATION ARE ALIGNED WITH THE DEPARTMENT'S STRATEGIC GOALS AND OPERATIONAL PRIORITIES. IMPLEMENT A STRUCTURED BUDGETING PROCESS THAT SUPPORTS LONG-TERM SUSTAINABILITY, CAPITAL IMPROVEMENTS, AND TRAINING NEEDS. CONDUCT REGULAR FINANCIAL REVIEWS TO MONITOR SPENDING, FORECAST FUTURE NEEDS, AND ENSURE RESPONSIBLE MANAGEMENT OF DEPARTMENT FUNDS AND GRANT OPPORTUNITIES.
- ENCOURAGE ACTIVE PARTICIPATION FROM ALL OFFICERS IN THE BUDGET PLANNING AND IMPLEMENTATION PROCESS TO PROMOTE ACCOUNTABILITY, TRANSPARENCY, AND INFORMED DECISION-MAKING. PART-TIME STAFF AND VOLUNTEERS WILL ALSO BE ENCOURAGED TO ASSIST AND ENGAGE IN THE PROCESS TO BUILD ORGANIZATIONAL UNDERSTANDING, DEVELOP FUTURE LEADERS, AND STRENGTHEN OVERALL FINANCIAL AWARENESS WITHIN THE DEPARTMENT.

GRANT PROGRAMS

(AFG, SAFER, ETC...)

APPLY FOR AFG GRANT, OR SIMILAR GRANT TO ASSIST WITH PURCHASES INCLUDING BUT NOT LIMITED TO

- PPE
- SCBA REPLACEMENT
- STATION EXHAUST SYSTEM UPGRADE
- FIRE HOSE AND NOZZLES
- RADIOS
- RESCUE AND EXTRICATION EQUIPMENT

APPLY FOR THE SAFER GRANT, OR SIMILAR TO ASSIST WITH THE FOLLOWING.

- HIRING PART-TIME STAFF
- VOLUNTEER RECRUITMENT PROGRAMS
- RETENTION INCENTIVES

UNIFORMS

- ENSURE THAT ALL MEMBERS AND STAFF SHALL BE ISSUED AND REQUIRED TO MAINTAIN PROPER UNIFORMS, INCLUDING CLASS A OR CLASS B DRESS UNIFORMS FOR FORMAL OCCASIONS, AND CLASS C UNIFORMS FOR DUTY-RELATED EVENTS AND OPERATIONAL ACTIVITIES.

STATION REPLACEMENT

- DURING THIS 5-YEAR PERIOD, THE DEPARTMENT SHOULD ALSO BEGIN EVALUATING POTENTIAL LAND ACQUISITION AND SITE OPTIONS FOR A FUTURE STATION REPLACEMENT. THE CURRENT STATION IS LOCATED WITHIN A 100-YEAR FLOODPLAIN AND DOES NOT ALLOW FOR EXPANSION OF THE EXISTING FOOTPRINT, SIGNIFICANTLY LIMITING LONG-TERM GROWTH AND OPERATIONAL CAPABILITY.
- IT IS ESSENTIAL THAT A COMPREHENSIVE LONG-TERM FACILITY PLAN BE DEVELOPED TO ENSURE THE DEPARTMENT CAN CONTINUE TO OPERATE EFFECTIVELY. THIS PLAN SHOULD SUPPORT ADEQUATE HOUSING FOR PERSONNEL, IMPROVED APPARATUS STORAGE, AND THE ABILITY TO MEET FUTURE SERVICE DEMANDS WHILE MAINTAINING OPERATIONAL READINESS.

CONCLUSION

- THIS FIVE-YEAR PLAN PROVIDES A STRUCTURED APPROACH TO UPGRADING EQUIPMENT, REFINING ADMINISTRATIVE PROCEDURES, AND IMPROVING DEPARTMENT-WIDE COMMUNICATION. THROUGH ORGANIZED PLANNING AND STRONG FINANCIAL OVERSIGHT, THE GEORGEVILLE FIRE DEPARTMENT CAN CONTINUE TO DELIVER HIGH-QUALITY EMERGENCY SERVICES WHILE MAINTAINING OPERATIONAL EFFICIENCY AND FIREFIGHTER SAFETY.
- THANK YOU FOR YOUR TIME AND IF YOU HAVE ANY OTHER QUESTIONS, PLEASE DO NOT HESITATE TO ASK. THANK YOU TO THE FOLLOWING OFFICERS AND MEMBERS WHO PROVIDED THEIR IDEAS FOR THIS PLAN.
 - FIRE CHIEF TREY CRUSE
 - CAPTAIN BRIAN SMITH
 - DEPUTY CHIEF KEITH HICKS
 - LT. JEFF PAGE
 - ASSISTANT CHIEF DOUG SAUNDERS
 - FIREFIGHTER TERRY BARBEE
 - ADMIN ASSISTANT SCOTT WILLIAMS

Re: 5 year plan needed- Reminder

From matt brock <brockmattc@gmail.com>

Date Mon 7/6/2026 1:32 PM

To Jacob Thompson <jathompson@cabarruscounty.us>

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe!

Gold hill fire department 5yr plan

We will be trying to add a third person to each shift and add a c shift.

We will be trying replace are super tanker and squad 46 and car 46.

We need to replace air packs that we are working on at this time.

And also get are paid up for are full timers.

On Mon, Jul 6, 2026, 1:25 PM Jacob Thompson <jathompson@cabarruscounty.us> wrote:

Hello,

I am still in need of an updated 5-year plan from your department as part of submission with the budget.

Please let me know if you have any questions.

Thank you!

Chief Jacob Thompson

Fire Marshal

Emergency Management & Fire Services

Cabarrus County

O: (704) 920-2562

F: (704) 920-2415

M: (336) 250-3159



E-mail correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties.

Midland

Fire Department

Five - Year Strategic Plan

March 2024

Updated:

June 24, 2026



Mission Statement

It is the mantra of the Midland Fire Department to deliver aggressive, competent, and intelligent services, with the goal of ensuring the safety of lives, property, and the environment, while providing services such as fire protection, EMT level first responder service, technical rescue, and light hazardous materials response.



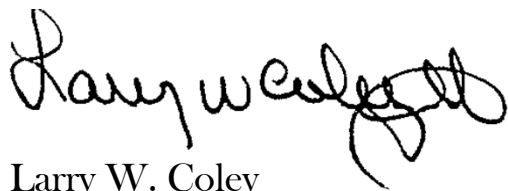
Chief Statement - Larry W. Coley

The old saying is, "If you have no plan, then you plan to fail". It is vitally important to plan for the future. Without a plan there is no road map to tomorrow and you are left to be a victim of circumstances. This is why I'm pleased to present Midland Fire Department's Five-Year Strategic Plan. My command staff has worked hard to make sure that Midland Fire Department is ready to provide aggressive, competent, and intelligent service that will ensure the safety of lives and property in the Town of Midland and the surrounding rural area.

Since the founding of Midland Volunteer Fire Department in 1955, there has been tremendous growth to the Town of Midland and the south end of Cabarrus County. I want to ensure that the Fire Department stays ahead of this growth and is able to provide the best level of fire service. I believe our citizens deserve it. I also believe to provide this service there needs to be an investment in our employees, their training, and the equipment they will utilize.

What is presented here is not only a plan, but a vision for the future of Midland Fire Department. I am reminded that, "Where there is no vision, the people perish" (Proverbs 29:18).

With Gratitude



Larry W. Coley

Fire Chief, Midland Fire Department



Department Overview

- Originally founded in 1955 as an all-volunteer department.
- Currently tasked with providing fire suppression, rescue, and EMT-Basic level first responder services to approximately 24 square miles in southern Cabarrus.
- Midland Fire district adjoins departments in Stanly, Mecklenburg, and Union Counties which it has been tasked providing automatic and mutual aid as well.
- Over the past several years volunteer base has dwindled. Today there is only one volunteer on today's roster, which has forced the department to provide staffing utilizing both full-time and part-time employees.
- Currently, Midland Fire Department, provides staffing for two fire stations in a 24/7/365 capacity to protect the citizens of Midland's fire district and provide essential assistance to other fire districts.



Department Overview - (Updated)

- Midland Fire Stations are located across the district to provide the timeliest of response for service.

Fire Station 1

- 12805 US Highway 601 S.
 - Engine
 - **Truck Co.**
 - Heavy Rescue
 - Tanker
 - Squad
 - Two UTVs

Fire Station 2

- 369 NC 24/27
 - Mid-mount 70ft. Ladder (Quint)
 - Engine
 - Battalion.



Department Overview

- The fire department's roster consists of 31 personnel, with diverse backgrounds.
 - 8 are full-time (Fire Chief, Deputy Chief, 6 Engineers)
 - 23 are part-time.
- Midland operates a unique staffing model of one truck at each station being staffed with: Officer/Acting Officer, Engineer, and Firefighter, as well as a duty Battalion Chief.
 - This staffing model gives an effective firefighting force of two pieces of apparatus, six personnel, and one command officer.



Department Overview

- **Operations**
 - Fights fires, provides first responder services, responds to other specialized incidents; technical rescue and light hazardous materials.
- **Training**
 - Provides comprehensive and street applicable fire, rescue, and first-responder training to all staff.
- **Education and Public Information**
 - Minimizes injuries, deaths, and property loss caused by fire through fire education programs. Maintain community awareness through various public information outlets.





Operations

Operations

It is the ultimate mission of the Midland Fire Department to protect lives and property of the residents of the Town of Midland and Midland's rural district. Additionally, the fire department does not discriminate to the visitors and citizen's passing through the area who may call upon the department for service. Since the creation of the Midland Fire District in 1955, the department has experienced exponential development of residential and commercial/industrial properties, as well as increased motor vehicle traffic amongst all thoroughfares within the district. Midland Fire Department must continue to adapt and improve upon its service delivery to advance its mission.



Operations Goal 1: Improve Radio Communications to Ensure Midland Fire Department Continues Maintain Interoperability with Automatic and Mutual Aid Departments

The department is currently working to evaluate its current radio communications equipment in anticipation of the local and regional P25 Phase 2 upgrade.

- **Detailed Actions**

- Analyze the upgrade status of the current communications equipment and viability of current and future upgrades.
 - **Complete - 2025**
- Test and demo replacement communications equipment that complies with P25 Phase 2.
 - **Complete - 2025**
 - **Kenwood selected as new radio vendor and upgrade capable Motorola products.**
 - **Maintain continuous improvement as needed.**
- Begin the process of a systematic replacement/upgrade of communications equipment over the next five years.
 - ~~Total Estimated Replacement Cost - \$305,000.00~~
 - **Portables - Complete with Trucks**
 - **Issued units are good for 5-10 years as of now.**
 - **Mobiles - Good for 5-10 years as of now.**



Operations Goal 2: Evaluate Current Department Respiratory Protection Equipment and Prepare for Replacement

Adequate self-contained breathing apparatus (SCBA) is imperative for the fire service. Current department SCBA is seven years old and is slated for replacement in FY26-27.

- Detailed Actions

- Create a respiratory committee which will meet with vendors/manufactures and test associated units, ensuring they fit the need of the department.
 - Committee selected the SCOTT Air-Pak XD SCBA as the replacement unit
- Number units purchased shall meet current and future needs for another ten years. - Identified (See Next Page)
- Once manufacture is chosen, applicable quotations shall be solicited, and purchase made.
 - Rhinehart Fire Services Selected as vendor
 - Total Estimated Replacement Cost - \$500,000
 - Applied for the 2025 regional AFG.



Operations Goal 2: Evaluate Current Department Respiratory Protection Equipment and Prepare for Replacement

Apparatus	SCBA	Total Cylinders	RIT
Station 1			
- Engine 20	4	8	1
- Truck 20	4	8	1
- Tanker 20	2	4	0
- Rescue 20	4	8	1
- Reserve E-5	4	8	0
Station 2			
- Engine 40	4	8	1
- Tower 40	4	8	1
- Battalion 1	1	2	0
Staff Cars			
- Car 1	1	1	0
- Car 2	1	1	0
- Car 3	1	1	0
- Car 4	1	1	0
- Car 5	1	1	0
- Car 6	1	1	0
Training			
- Set Amount	10	25	1
	43	85	6



Operations Goal 2: Evaluate Current Department Respiratory Protection Equipment and Prepare for Replacement

- Midland applied for the 2025 Assistance to Firefighters Grant as the host for a regional grant that would additionally benefit; Allen and Flowes Store.
- Grant submission total: \$967,500.00
- Timeline
 - June 22 - Submissions Due
 - July 12 - AFG Peer Review
 - End of August - Begin Award Period
 - September 30 - End of Award Period



3M

SCOTT™



Operations Goal 3: Evaluate and Improve Staffing to Ensure Midland Fire Department Continues to Provide the Highest Level of Service – (Updated)

Midland Fire Department finds that we must strive to reach a staffing model that is more consistent day to day. To meet this goal Midland must move to hiring additional full-time staff, reducing the dependence upon part-time staff.

- **Detailed Actions**

- Reclassify a minimum of one position on each fire company to full-time for a total of twelve full-time operations personnel, four per shift.

- Estimated Additional Annual Cost - **\$589,358.52**

- Optimally, reclassify two positions on each fire company to full-time for a total of eighteen full-time operations personnel, six per shift.

- Estimated Additional Annual Cost - **\$1,034,719.32**

- Ensure that the current pay scale is competitive with departments of similar size.



Operations Goal 3:

Evaluate and Improve Staffing to Ensure Midland Fire Department Continues to Provide the Highest Level of Service – (Updated)

Rank	Number of Positions	Rank Comp.	Rank Total
Firefighter	0.00	\$0.00	\$0.00
Engineer	6.00	\$87,596.72	\$525,580.32
Captain	0.00	\$0.00	\$0.00
Deputy Chief	1.00	\$91,516.03	\$91,516.03
Fire Chief	1.00	\$119,781.71	\$119,781.71
Full-time Operations Staffing	8.00	\$298,894.46	\$736,878.06

Rank	Number of Positions	Rank Comp.	Rank Total
Firefighter	0.00	\$0.00	\$0.00
Engineer	6.00	\$87,596.72	\$525,580.32
Captain	6.00	\$98,226.42	\$589,358.52
Deputy Chief	1.00	\$91,516.03	\$91,516.03
Fire Chief	1.00	\$119,781.71	\$119,781.71
Full-time Operations Staffing	14.00	\$397,120.88	\$1,326,236.58

-\$589,358.52

Rank	Number of Positions	Rank Comp.	Rank Total
Firefighter	6.00	\$74,226.80	\$445,360.80
Engineer	6.00	\$87,596.72	\$525,580.32
Captain	6.00	\$98,226.42	\$589,358.52
Deputy Chief	1.00	\$91,516.03	\$91,516.03
Fire Chief	1.00	\$119,781.71	\$119,781.71
Full-time Operations Staffing	20.00	\$471,347.68	\$1,771,597.38

-\$1,034,719.32



Operations Goal 4: Evaluate and Improve Infrastructure of the Midland Fire Department to Meet Current and Future Staffing Needs

Even with minor renovations over the years, Midland Fire Station 1, which was built in 1977, was intended to be an all-volunteer station and was not designed with future full-time staffing in mind. Fire Station 2 is the most modern station, built in 2008, however improvements have been identified to increase its effectiveness in being a staffed station.

- **Detailed Actions**

- Renovate each station to provide to increase sleeping quarters, bathrooms, modernize the kitchen, add dedicated physical fitness facilities, offices, training areas and areas of leisure.
 - Estimated renovation cost of Fire Station 1 - \$650,000.00
 - Estimated renovation cost of Fire Station 2 - \$150,000.00
- ~~Remove and refinish all asphalt surfaces at Station 1, due condition needs to be completed now.~~
 - ~~Current price - \$58,500.00~~
 - Asphalt completed August 2025 along with exterior uplift of Station 1.



Operations Goal 5: Evaluate Current Fleet and Fleet Replacement Program

Midland Fire Department has working diligently to update the current apparatus fleet for the past three years after years of not replacing apparatus on regular/recommended replacement intervals (10 years).

- **Detailed Actions**

- After evaluating the current pumper on order and it's delivery by May 2024, place an additional order for another pumper based on the same specification. Current apparatus cost estimates - \$1,075,000.00
 - Engine delivered and placed in-service April 2024 - Final Cost \$609,000.00
 - To order another needed Engine today - \$1,200,000.00 - \$1,300,00.00
- ~~Form specification committee for aerial apparatus. Apparatus can have an aerial device no shorter than 95ft. and must be capable of being used in various incident scenarios, including rope rescue. Current apparatus cost estimates --\$2,330,000.00~~
 - Purchased 2002 Seagrave Aerialscope to fulfil this need. - \$350,000.00
- Assess the need for an additional or replacement Tanker, if the need is determined a specification committee will be formed. Apparatus can have a booster tank capacity no less than 3,000 gallons.
- Current apparatus cost estimate - \$500,000.00



Operations Goal 6: Evaluate Current Unit Deployment Model and Adapt to Continued Development

As new development comes to the area, current response models must be analyzed and adjusted to meet the response needs of these various areas. Current areas to note are at Highway 601 and Flowes Store Road East, as well as the Pioneer Mill Road area. Should these areas begin to develop within the next five years, future fire stations, along with associated apparatus, will be needed to meet response requirements.

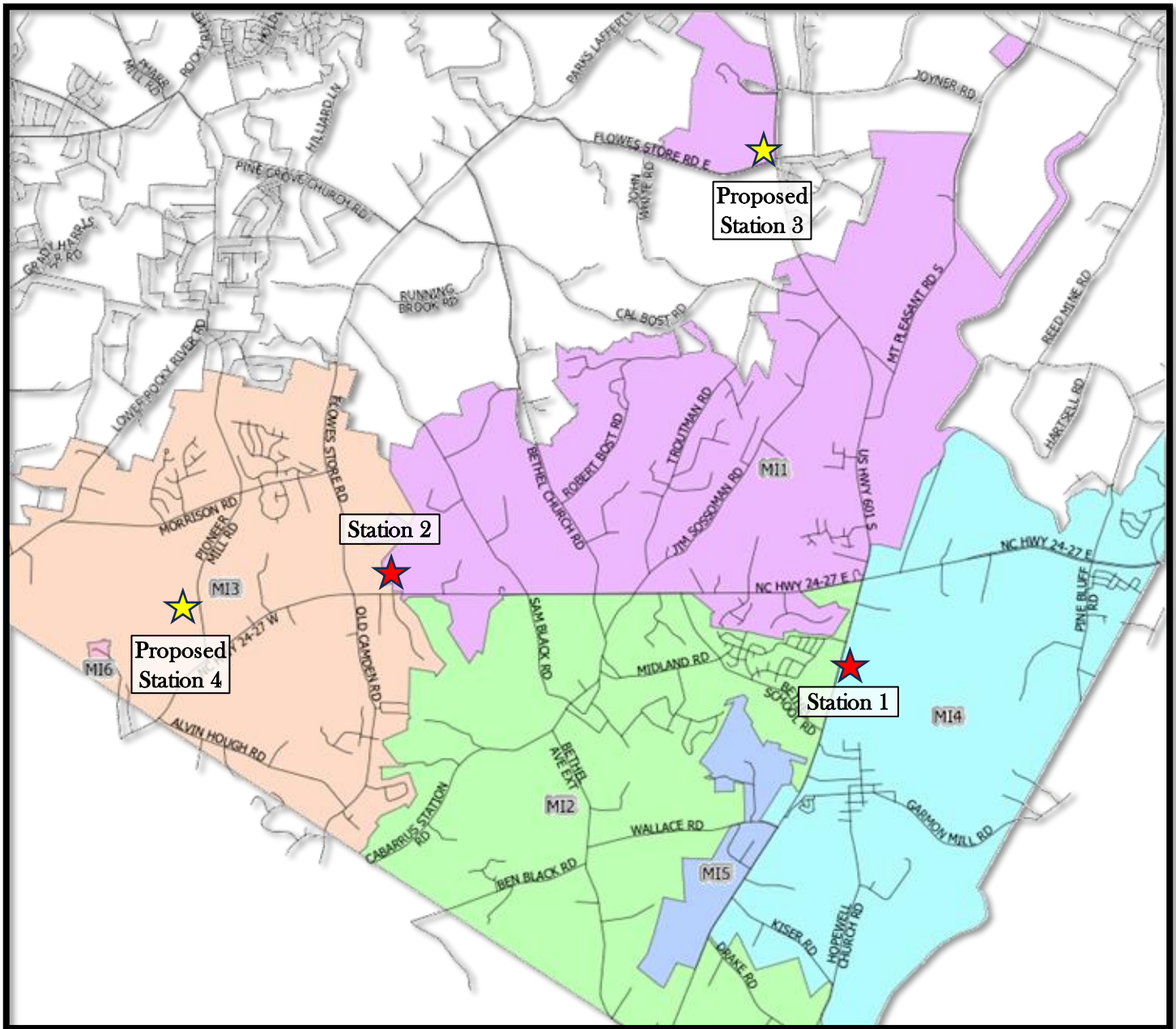
Due to current construction and development, the next station to be built will be located at or near the Carolina Ridge neighborhood, located off of Pioneer Mill Road. This station will be deemed Midland Fire Station 4. The owners of the Carolina Ridge project are slated to sign over a portion of the land to the Town of Midland, to allow the town to build a fire station and a public park. This station will house an engine company.

- Detailed Actions

- Current market estimates for new fire station build - \$5,000,000.00
- Current market estimates for new Engine Company - \$1,300,00.00
- Current market estimates for new Tanker apparatus - \$500,000.00



**Operations Goal 6:
Evaluate Current Unit Deployment Model and Adapt to
Continued Development**





Training

Training

As the ultimate mission of the Midland Fire Department is protecting lives and property, the department must provide training opportunities that is both applicable and realistic. As the fire service is a dangerous calling, we must prioritize providing Midland Fire Department members and assisting agency members with the appropriate tools and training to support the overall mission.





Training Goal 1: Increase Multi-Agency Training Opportunities

The training division is currently working towards being able to host multiple multi-agency department trainings. This will be an ongoing process that will be fluid and flexible and continue throughout the next 5 years. Final goal will be to host an annual multi agency IDLH training day for area departments.

- **Detailed Actions**
 - Analyze the needs of neighboring departments.
 - Advertise the Midland Fire Department Training Division capabilities.
 - Create a scheduling process to better streamline the current process of scheduling training.

Training Goal 2: Purchase Training Division Cadre Turnout Gear

Appropriate gear is needed for training division cadre. This will limit the use of front-line gear in training IDLH environments. Providing a set of turnout gear for members of the training division will also provide members the ability to have a second set of gear to be used should their primary gear become contaminated.

- **Detailed Actions**

- Assemble members of the training division to perform wear trials of different manufacturers of gear.
- Assess the quantity needed to outfit each member of the training division.
- Estimated cost per set of gear - **\$4,500-\$5,500**
- **In progress. Demo set from Innotex ordered and to be delivered soon.**
- **Glove demos received.**



Training Goal 3: Outfit Training Facility with Exterior Lighting and Privacy Fencing

With the acquisition of the recent grant to build a new training facility, we will need a way to provide the peace of mind that our equipment is secure and unable to be disturbed by any outsiders.

- **Detailed Actions**
 - Erect a privacy fence along the perimeter of the training grounds.
 - Estimated cost - \$45,000.00 - \$55,000.00
 - Install exterior lighting on the training storage building, the Portable Training Prop Facility and Pole Lights to illuminate the training facility.
 - This will not only provide security but allow for training in the evening hours.
 - Estimated Cost \$15,000.00 - \$20,000.00



Training Goal 4: Provide Midland Fire Department Members with the Ability to Receive Compensated Training Leave

Obtaining training from outside sources is paramount to success in our field. Receiving information from outside sources allows for a different perspective than what is typically obtained locally.

- **Detailed Actions**
 - Create a committee to allow members to have input into how the process should look and feel.
 - Evaluate the desire of the members to seek outside training.
 - Establish a procedure in which members can apply for and be selected for such training.
 - Estimated cost - \$5,000.00/ Annually.



Training Goal 5: Install Driveway to Training Grounds from Fire Station 1 Parking Lot

Currently the training grounds does not have the capabilities to allow a truck to exit without having to perform a multiple point turn. This single access approach is not efficient or effective when training. By providing a second driveway vehicles would be able to complete a drive through approach and be more efficient in their actions.

- **Detailed Actions**
 - Obtain estimates from vendors on completing the driveway.
 - Establish boundaries and requirements from the Town of Midland and Cabarrus County.
 - Estimated Cost - \$30,000.00





Training Goal 6: Install a Water Source on the Training Grounds

Currently the closest hydrant to the training grounds is over 300 feet away. This requires large-diameter supply hose to be hand laid and re-packed every time a large amount of water is needed for training. This also limits the ability of the drivers to train on hydrant connections during Live Fire evolutions. Installing a water main including hydrants would solve this problem.

- **Detailed Actions**

- Obtain quotes from vendors on the install and procurement of water piping and hydrants.
- Establish boundaries and requirements from the Town of Midland and Cabarrus County
 - Estimated cost \$5,000.00 - \$10,000.00
- **In progress, 90% completion as of June 24, 2026.**



Training Goal 7: Upfit Training Facility Storage Building

Midland was awarded a state grant for \$522,000.00 in 2024. This grant funded a fully functional state-of-the-art class burn building, which replaced our previous building. Additionally, with these funds Midland added a 40x60 storage building with the purpose of adding restroom/shower facility, decon capabilities, instructor rehab area, and alternate location for classroom. Completion of this project to its fullest capability has been delayed due to depletion of funding.

Detailed Actions

- ~~• Fulfill the plans of running power and interior construction.~~
- ~~• Estimates obtain \$30,000.00~~
- ~~• This has been identified as priority and put ahead of previous training goals.~~
- Completed Fall 2025





Education and Public Information

Education and Public Information

Midland Fire Department strives to be an integral part of the community. Community relationships are extremely important for sustainability and trust of the citizens the fire department serves. Midland Fire Department places great emphasis on community involvement through education programs and providing up to date public information releases.



Education and Public Education Goal 1: Continue to Reinforce Fire Education Through Various Programs Within the Community

Midland Fire will remain committed to providing fire education programs to schools and business within the community through various avenues.

- **Detailed Actions**

- Provide fire prevention education to public and private school students through age-targeted fire prevention education presentations and fire safety materials.
 - Annual Cost - \$1,500.00
- Partner local businesses or organizations that request the assistance of the fire department with any education or presentations requested.
- Remain committed to the Midland Fire Department - *Back to School Wet Down*, traditionally hosted at Fire Station 1.
 - Annual Cost - \$200.00
- Remain committed to the Midland Fire Department - *Annual Safe Halloween Program*, in which “trick-or-treaters” are welcome to come ring the doorbell at either of the Midland Fire Stations for some awesome and safe Halloween treats.
 - Annual Cost - \$200.00





Mt. Mitchell Volunteer Fire Department, Inc.

2026–2031 Strategic Plan

Founded: October 25, 1967

Service Area: Cabarrus and Rowan Counties, North Carolina

Address: 5875 Old Salisbury-Concord Rd, Kannapolis, NC 28083

Adopted By: Board of Directors and Operational Leadership Team

Executive Summary

For nearly sixty years, Mt. Mitchell Volunteer Fire Department, Inc. has proudly served the citizens of Cabarrus and Rowan Counties through a tradition of volunteer service, community engagement, and operational excellence. Since its founding in 1967, the department has evolved to meet changing community needs by expanding services, modernizing equipment, enhancing training, and adapting staffing models to address the challenges facing volunteer public safety organizations.

Today, Mt. Mitchell Volunteer Fire Department provides fire suppression, rescue, and emergency medical first response services while maintaining an ISO Class 4 rating and responding as a valued mutual aid partner throughout the region.

As the fire service enters a period marked by increasing call volumes, workforce shortages, rising operational costs, annexation pressures, and changing community expectations, this strategic plan establishes a roadmap for the next five years.

This plan focuses on six strategic priorities:

1. Operational Excellence
2. Workforce Development
3. Facilities and Infrastructure
4. Apparatus and Equipment Readiness
5. Community Engagement
6. Organizational Sustainability

The department remains committed to continuous improvement, collaboration with county leadership, and ensuring reliable emergency response for the citizens we serve.

Mission Statement

To provide professional, compassionate, and effective emergency services through dedicated volunteers committed to protecting life, property, and the environment.

Vision Statement

To be a highly trained, community-focused volunteer fire department recognized for operational excellence, service, and leadership.

Core Values

- Integrity
- Service
- Professionalism
- Respect
- Accountability
- Teamwork
- Safety

Organizational Overview

Mt. Mitchell Volunteer Fire Department serves residents and visitors within portions of Cabarrus and Rowan Counties while providing mutual aid support to neighboring jurisdictions.

The department currently provides:

- Fire Suppression
- Emergency Medical First Response
- Rescue Operations
- Public Education
- Community Risk Reduction

Current Apparatus:

- Squad 18
- Engine 18 (1,000 gallons / 1,500 GPM)
- Engine 2 (1,000 gallons / 1,500 GPM)
- Tanker 18 (3,000 gallons / 500 GPM)

The department currently maintains:

- 26 Volunteer Members
- 10 Part-Time Personnel
- 21 EMTs
- 3 Paramedics

The department has successfully improved its ISO rating from Class 9 to Class 5 and most recently to Class 4.

The strategic goal is to achieve an ISO Class 3 rating by 2031.

Leadership

Board of Directors (6/11/26): President Logan Dernoshek, Vice President Randall Ritchie, Secretary Virginia Harris, Treasurer Betty White, Ralph Beck, Rob Welch, Eddie Bearden, Alex Simmons, and Kevin Young

Operational Leadership Team (6/11/26): Chief Todd Harrington, Assistant Chief Randall Ritchie, Assistant Chief Ralph Beck, Captain Deana Gatton, Captain Chris Whiting, Captain Eric Simmons, Captain Jayden Moser, and First Responder Coordinator Jeff Russell.

SWOT Analysis

Strengths

- Multi-generational family involvement
- Dedicated volunteer workforce
- ISO Class 4 rating
- Strong training culture
- Junior Firefighter Program
- Modern apparatus fleet
- Medical first response capability
- Community partnerships
- Leadership development tradition

Weaknesses

- Volunteer recruitment challenges
- Limited daytime staffing
- Low responder counts
- Competition for part-time personnel
- Aging facilities

- Lengthy certification requirements

Opportunities

- Expanded partnerships with Rowan-Cabarrus Community College
- Concord High School Fire Academy partnership
- Increased social media engagement
- Expanded community outreach
- Increased paid staffing
- Regional training collaborations
- Enhanced junior firefighter recruitment
- Additional grant opportunities

Threats

- Volunteer turnover
- Loss of experienced personnel
- Municipal annexations
- Reduced tax base
- Increased call volume
- Workforce shortages
- Rising operational costs
- Aging membership

Strategic Priority 1

Operational Excellence

Goal 1.1

Improve response reliability and response performance.

Objectives

By September 1, 2026 establish formal response benchmarks including:

- Average response times
- Turnout times
- Average personnel responding

Performance Targets

Fire Incidents

- Six personnel and apparatus within fourteen minutes on 80% of incidents

Medical Incidents

- Two personnel with medical equipment within ten minutes on 80% of incidents

Turnout

- Ninety-second turnout time on 90% of incidents

Action Steps

- Establish annual performance dashboard
- Review response data quarterly
- Benchmark against countywide performance metrics
- Adjust deployment models as necessary

Goal 1.2

Improve dispatching and resource deployment.

Objectives

- Reevaluate run cards within two years
- Improve utilization of Squad 410 manpower resources when available
- Enhance mutual aid response coordination
- Identify opportunities to reduce response gaps

Goal 1.3

Improve medical first response effectiveness.

Objectives

- Add EMR level response in addition to EMT-level first response capability
- Continue deployment of decentralized medical responders
- Maintain BLS equipment and medication standards
- Expand medical responder recruitment

Strategic Priority 2

Workforce Development

Goal 2.1

Develop sustainable staffing models.

Objectives

Maintain minimum funded staffing:

- Monday–Friday
- 0800–1600 hours
- One paid responder
- Forty hours weekly

Five-Year Staffing Goal

Increase standard paid staffing from:

- One responder per shift to three responders per shift

Additional Priorities

- Expand evening staffing
- Evaluate overnight staffing opportunities
- Reduce 0400–0800 coverage gaps
- Maintain compliance with funding agreements
- Increase part time staff pool

Goal 2.2

Strengthen volunteer recruitment.

Objectives

Develop and implement a formal recruitment and retention plan by September 1, 2026.

Strategies

- Expand social media recruiting
- Participate in Fire Service Draft Day programs
- Attend fire academy graduations
- Recruit at college and high school programs
- Expand junior firefighter opportunities
- Conduct annual recruitment campaigns

Five-Year Target

Increase volunteer membership while maintaining active participation levels sufficient to support operational needs.

Goal 2.3

Address Aging Workforce Challenges

Objectives

- Develop succession planning processes
- Identify future officers and leaders
- Establish mentorship programs
- Increase recruitment of younger members

Junior Firefighter Initiative

- Expand recruitment efforts
- Develop structured mentoring opportunities
- Create leadership development pathways

Goal 2.4

Enhance Member Development

Objectives

Provide assistance to members seeking:

- EMR certification
- EMT certification
- Firefighter I
- Firefighter II
- Class B Driver Licenses

Continue partnerships with:

- Rowan-Cabarrus Community College
- Concord High School Fire Academy
- Regional training organizations

Strategic Priority 3

Facilities and Infrastructure

Goal 3.1

Support Future Staffing Growth

Objectives

Continue facility improvements necessary for expanded staffing.

Current Progress

- HVAC improvements completed
- Living quarters under construction
- Dedicated decontamination space under construction

Five-Year Vision

Evaluate infrastructure needs necessary to support:

- Expanded staffing
- Longer shifts
- Potential future 24-hour staffing operations

Strategic Priority 4

Apparatus and Equipment Readiness

Goal 4.1

Maintain Operational Fleet Reliability

Objectives

- Maintain all frontline apparatus in service
- Continue preventative maintenance program
- Replace aging equipment proactively

Accomplishments

- Replacement of aging engine
- Fleet right-sizing
- Removal of unnecessary apparatus reducing costs

Goal 4.2

Acquire Mini-Pumper

Five-Year Objective

Acquire a mini-pumper capable of:

- Brush fire operations
- Interstate incident response
- Accessing difficult areas
- Enhancing ISO scoring

Goal 4.3

Formalize Equipment Replacement Programs

Objectives

Develop written policies for:

- Turnout gear replacement
- Tire replacement in accordance with NFPA standards (seven years)
- Equipment lifecycle management

Strategic Priority 5

Community Engagement and Risk Reduction

Goal 5.1

Expand Community Outreach

Current Programs

- CPR classes
- Smoke detector assistance
- Community event support
- EMT tutoring

Future Programs

Within two years implement:

- Child Safety Seat Clinics
- Expanded CPR training
- Expanded First Aid Training
- Enhanced Smoke Detector Program

Goal 5.2

Improve Community Feedback

Objectives

Develop and administer a community survey by 2028.

Survey results will be used to:

- Measure satisfaction

- Identify service priorities
- Improve communication
- Guide future planning

Goal 5.3

Increase Public Awareness

Objectives

Utilize:

- Social media
- Electronic signage
- Community events
- Annual meetings

To improve communication and strengthen community relationships.

Strategic Priority 6

Organizational Sustainability

Goal 6.1

Maintain Financial Stability

Current Revenue Sources

Cabarrus County Staffing Funding:

- \$30,000 annually

Rowan County Staffing Funding:

- \$10,000 annually

Projected Tax Revenue

Cabarrus County:

- \$273,275 annually

Rowan County:

- \$200,471 annually

Annual Budget:

- Approximately \$473,746

Objectives

- Maintain balanced budgets
- Address inflationary pressures
- Support staffing growth
- Maintain apparatus replacement reserves
- Pursue grant opportunities

Goal 6.2

Improve Documentation and Compliance

Objectives

- Achieve full ImageTrend implementation by September 1, 2026
- Maintain report completion within 24 hours
- Conduct ongoing quality assurance reviews

Compliance Oversight

Captain Chris Whiting will continue serving as Compliance Review Officer.

Goal 6.3

Strengthen Regional Partnerships

Objectives

Continue collaboration with:

- Cabarrus County
- Rowan County
- Neighboring fire departments
- Rowan-Cabarrus Community College
- Concord High School Fire Academy
- Emergency Medical Services agencies

The department recognizes workforce challenges are regional issues requiring collaborative solutions.

Key Five-Year Performance Goals

By 2031, Mt. Mitchell Volunteer Fire Department will:

- ✓ Achieve ISO Class 3 Rating
- ✓ Increase standard paid staffing from one to three responders per shift
- ✓ Implement a formal recruitment and retention program
- ✓ Expand junior firefighter participation
- ✓ Complete community satisfaction survey process
- ✓ Acquire and place a mini-pumper into service
- ✓ Complete facility improvements supporting expanded staffing
- ✓ Implement formal turnout gear and tire replacement policies
- ✓ Improve response reliability and staffing performance metrics
- ✓ Expand community risk reduction programming
- ✓ Maintain financial stability while adapting to growth and annexation pressures

Commitment to the Future

Mt. Mitchell Volunteer Fire Department remains committed to protecting the citizens of Cabarrus and Rowan Counties through professional service, operational excellence, and community engagement. While the challenges facing volunteer fire departments continue to evolve, this organization will build upon its proud history, dedicated membership, and strong community partnerships to ensure reliable emergency response for generations to come.

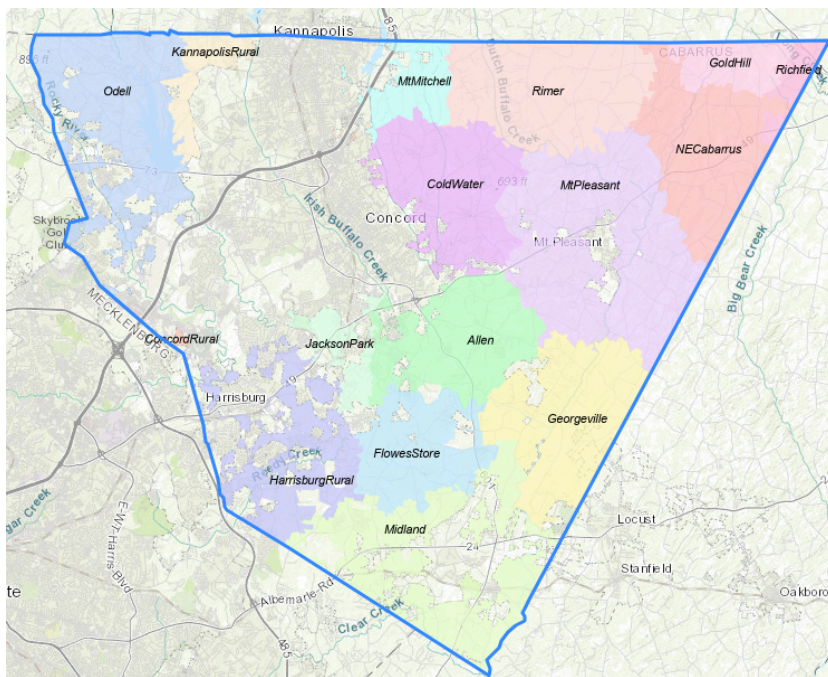
Together, we will continue to protect life, property, and the environment while honoring the legacy established by those who founded this department in 1967.

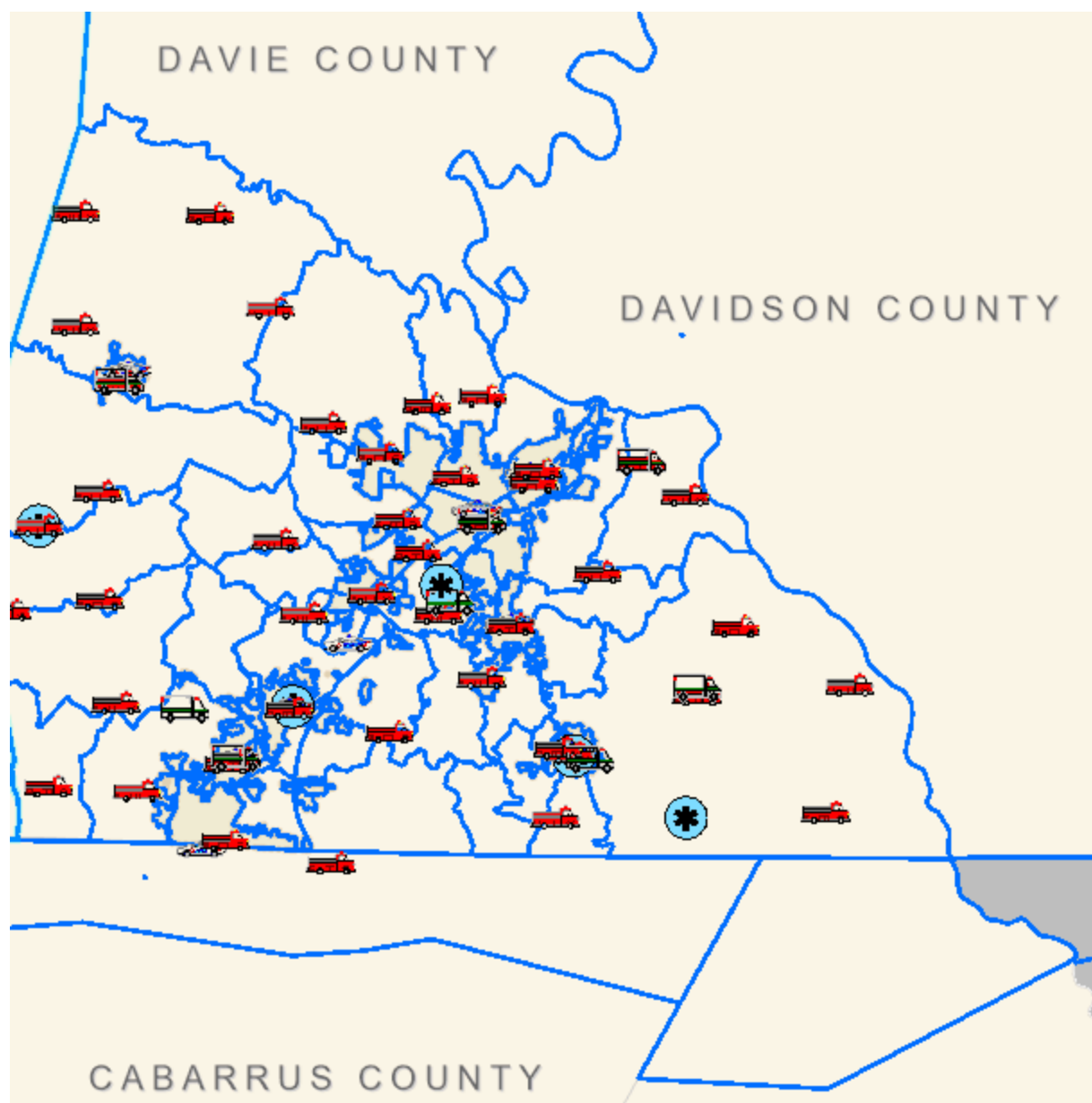
Chief Name/Signature:

Board President Name/Signature:

Date: _____









Northeast Cabarrus
Volunteer Fire Department
& Community Center, Inc

Proudly Serving Since 1975



5 Year Plan (2026/2027)

- Replace current frontline Engine. Current engine will exceed its 20 year frontline status in 2028. (2008 Spartan/Rosenbauer Custom Cab, 1000 gallon capacity, 1250 GPM Pump).
- Complete Self Contained Breathing Apparatus (SCBA) replacement. (New SCBA standard, 20 packs).
- Replace personnel Personal Protective Equipment (PPE) ensembles' due to 10 year service standard. 20 sets (pants, coats, helmets, boots, gloves, hoods).
- Increase part-time staffing to 2 personnel, 24 hours per day, 7 days weekly.
- Install interior sprinkler system for part-time personnel bunkroom on second floor of fire station per fire code.
- Replace membrane roof of current fire station (2001 new construction)



Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027





Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027

Vision

To build a safer community through professional service, training, modern equipment, and a culture of teamwork and accountability.

Core Priorities

Firefighter Safety

Staffing

Training

Professional Development

Apparatus and Equipment

Recruitment and Retention

Financial Responsibility

The following objectives represent the future and ensure that our core priorities continue to be met in the future.



Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027

Objective 1- Staffing

Increase staffing levels

Maintaining sufficient staffing levels is critical to service delivery.

Weekend staffing levels comparable to weekday staffing.

Actions:

Identify ways to increase and reward working weekend shifts.

Explore the possibility of adding a shift supervisor position to aid in day-to-day management of part of the staff and improve span of control.

Timeline: 12-18 months

Objective 2- Training

Improve and strengthen training activities

Training is the foundation of our department and is essential for the safety of our community. Improving our commitment to training our members and our department. This is also an area for improving our ISO rating.



Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027

Actions:

Increase in-house training opportunities. Utilize our on-site training facility to help build the skills of our members. Develop personnel development strategies to help promote current members. Develop “task books” for each part-time member to assist members with promoting. Expand upon and improve on-site training facility to aid in these goals.

Timeline: 12-24 months

Objective: Apparatus Replacement

Continue to follow current apparatus replacement plan. Following our established apparatus replacement plan will allow us to stay on track financially and ensure we have the apparatus needed to serve our community. Upcoming highlights listed below.

Actions:

- Engine replacement: Apparatus is approaching 20 years old and maintenance cost continues to rise. Replacement recommended for current engine.

Timeline: 18 months

- Engine 44 replacement: Currently 12 years old. Based on current engine hours and maintenance costs, unit is recommended to be moved to reserve status. Timeline has been accelerated due to current apparatus build times.

Timeline: 18-24 months



Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027

- Brush 22 replacement- replace current brush apparatus with a specialized brush firefighting unit with more storage and capabilities.

Timeline: 24-36 months

- Engine 22 replacement

Timeline: 18 months

- Tanker 22 replacement

Timeline: 30+ months

- Truck replacement

Timeline: 18 months

- Squad 44 replacement

Timeline: 48-60 months

Objective 4- SCBA Replacement

Replace current SCBA and related equipment

Our current SCBA equipment has reached the recommended life span and will need to be replaced in accordance with NFPA 1850 guidelines.

Actions:

Obtain bids in first quarter of FY27 for replacement of all SCBA and related equipment. Once a vendor has been selected and SCBA



Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027

purchased. Training with the new units will need to be completed prior to implementation of the new SCBA. Once training is completed, place units in service.

Timeline: 12-18 months

Objective 5- Recruitment and Retention

Improve recruitment and retention of both paid and volunteer members. Recruit members who are interested. Recruit members and retain members critical to our mission.

Action:

Develop an internal committee to identify strategies and objectives to aid in recruitment and retention of members. Develop a recruitment program. Develop benefits package to help retain members and improve morale.

Timeline: 12 months

Objective 6- Building Improvements

Building improvements.

Replace aging HVAC system. Current system can not meet demand.

Timeline: 6-12 months



Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027

Replace stand-by generator

The current stand-by generator is over 25 years old and needs regular maintenance to operate.

Timeline: 6-12 months

Objective 7- Financial Responsibility

Develop goals and objectives to ensure financial sustainability

Actions:

Develop a long-term needs assessment to determine future financial improvement needs. Complete an extended budget outlook to determine the projected financial needs for the future.

Timeline: 12-36 months

Re-negotiate contract with City of Kannapolis

Current contract is dated 2016 with the City of Kannapolis. Develop a service contract that is advantageous for both parties.

Timeline: 6-6 months

Inventory and Data Tracking

Improve data and equipment tracking capabilities



Odell Fire & Rescue, 9051 Davidson Hwy, Concord N.C 28027

Actions:

Move all equipment and inventory to electronic platforms. This will allow equipment, gear, hose, etc. to be tracked more easily. All data will be easily accessible in a central location. This should make it easier to forecast equipment replacement schedules and increase efficiency.

Timeline: 12-24 months



Richfield-Misenheimer Fire Department Strategic Plan: Planned Staffing, Facility Improvements, and Apparatus Replacement

Purpose

The Fire Department is committed to maintaining a high level of emergency service while planning responsibly for future growth and operational demands. This plan outlines the department's priorities for staffing, facilities, and apparatus over the next five years while maintaining current tax rates and maximizing available funding sources.

Strategic Goal 1: Planned Staffing Increases

As service demands continue to evolve, the department will implement a phased staffing plan designed to maintain effective emergency response capabilities, improve firefighter safety. Staffing increases will be based on demonstrated operational needs, community growth, call volume trends, and workload analysis.

Objectives include:

- Add personnel through a phased hiring process as funding becomes available within the existing budget.
- Maintain minimum daily staffing levels that support safe and effective emergency operations.
- Continue recruitment and retention initiatives to ensure a sustainable workforce.
- Evaluate staffing annually using response performance data and operational benchmarks.

Strategic Goal 2: No Proposed Tax Rate Increase

The department is committed to accomplishing these strategic priorities without requesting an increase in the current tax rate. Funding strategies will focus on responsible fiscal management by:

- Prioritizing capital expenditures.
- Pursuing federal, state, and private grant opportunities.

- Maximizing existing budget resources.
- Planning equipment replacement through a long-term Capital Improvement Program (CIP).
- Seeking cost-sharing opportunities with partner agencies whenever practical.

This approach allows the department to continue improving services while remaining fiscally responsible to the community.

Strategic Goal 3: Station Facility Improvements

To support firefighter health, safety, and operational readiness, the department will add and modernize station sleeping quarters. Many existing facilities were designed for smaller staffing levels and no longer adequately support today's workforce.

Facility improvement objectives include:

- Upgrade sleeping quarters to accommodate current and future staffing.
- Improve privacy, functionality, and overall living conditions.
- Ensure compliance with applicable building, fire, and occupational safety standards.
- Modernize HVAC, electrical, lighting, and communication systems where needed.
- Enhance station resiliency to support extended emergency operations during disasters and prolonged incidents.

These improvements will provide a safer, healthier work environment while increasing the department's ability to recruit and retain qualified personnel.

Strategic Goal 4: Apparatus Replacement Program

The department will continue implementing a proactive apparatus replacement schedule to maintain a reliable and dependable emergency response fleet. Replacing apparatus before maintenance costs become excessive reduces downtime and improves firefighter safety.

Objectives include:

- Follow a planned replacement cycle based on vehicle age, mileage, maintenance history, and operational reliability.

- Prioritize replacement of front-line apparatus approaching the end of their service life.
- Evaluate emerging technologies that improve safety, efficiency, and operational effectiveness.
- Utilize competitive purchasing methods and cooperative purchasing contracts to maximize value.
- Maintain reserve apparatus capable of supporting uninterrupted emergency response during maintenance or major incidents.

Performance Measures

Progress toward these goals will be evaluated annually using measurable performance indicators, including:

- Number of personnel hired and retained.
- Daily staffing levels maintained.
- Response time performance.
- Completion of station renovation milestones.
- Percentage of apparatus meeting replacement schedule targets.
- Fleet reliability and maintenance costs.
- Grant funding obtained.
- Community satisfaction and service delivery metrics.

Conclusion

This strategic plan provides a responsible roadmap for improving emergency services while maintaining fiscal stewardship. Through planned staffing increases, targeted facility upgrades, and a sustainable apparatus replacement program, the department will enhance firefighter safety, improve operational readiness, and continue delivering exceptional service to the community without proposing an increase in the current tax rate.

Financial Review / Audit

**ALLEN VOLUNTEER FIRE
DEPARTMENT, INC.**

Reviewed Financial Statements

June 30, 2025 and 2024

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.

Concord, North Carolina

Reviewed

Financial Statements

At

June 30, 2025 and 2024

And For The Years Then Ended

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Allen Volunteer Fire Department, Inc.
Concord, North Carolina

We have reviewed the accompanying financial statements of Allen Volunteer Fire Department, Inc. (a non-profit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of June 30, 2025 and 2024, and the related statements of revenue, expenses and changes in net assets – modified cash basis, and functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Report on 2024 and 2023 Financial Statements

The financial statements as of June 30, 2024 and 2023, were reviewed by Potter & Company P.A., who merged with DMJPS PLLC as of July 1, 2025. Potter & Company P.A.'s report dated February 28, 2024, stated that, based on their review, they were not aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Allen Volunteer Fire Department, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Our conclusion is not modified with respect to this matter.

DMIPS PLLC

May 29, 2026
Concord, North Carolina

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - MODIFIED CASH BASIS
June 30, 2025 and 2024

ASSETS			
		<u>2025</u>	<u>2024</u>
CURRENT ASSETS			
Cash	\$	623,705	\$ 651,525
Restricted cash - Firemen's Relief Fund		64,380	62,469
Total Current Assets		<u>688,085</u>	<u>713,994</u>
PROPERTY AND EQUIPMENT			
Vehicles		2,163,601	1,291,291
Equipment		927,946	738,682
Buildings		227,798	222,364
Land and improvements		516,752	257,865
Construction in Progress		51,909	-
		<u>3,888,006</u>	<u>2,510,202</u>
Less: Accumulated depreciation		<u>(2,098,264)</u>	<u>(1,947,447)</u>
Property and Equipment, Net		<u>1,789,742</u>	<u>562,755</u>
TOTAL ASSETS	\$	<u>2,477,827</u>	<u>\$ 1,276,749</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Current portion of long-term debt	\$	79,581	\$ 41,183
LONG TERM LIABILITIES			
Long-term debt		<u>961,863</u>	<u>199,915</u>
TOTAL LIABILITIES		<u>1,041,444</u>	<u>241,098</u>
NET ASSETS			
Net assets without donor restrictions		1,372,003	973,182
Net assets with donor restrictions		<u>64,380</u>	<u>62,469</u>
Total Net Assets		<u>1,436,383</u>	<u>1,035,651</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>2,477,827</u>	<u>\$ 1,276,749</u>

See Independent Accountants' Review Report and Accompanying Notes

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	\$ 1,087,690	\$ -	\$ 1,087,690
County sales tax	189,144	-	189,144
County staffing grant	27,500	-	27,500
Interest income	16,193	1,911	18,104
Loss on disposal of property and equipment	(1,120)	-	(1,120)
	<u>1,319,407</u>	<u>1,911</u>	<u>1,321,318</u>
EXPENSES			
Program	828,527	-	828,527
Management and general	92,059	-	92,059
	<u>920,586</u>	<u>-</u>	<u>920,586</u>
Increase in Net Assets	398,821	1,911	400,732
Net Assets at Beginning of Period	973,182	62,469	1,035,651
Net Assets at End of Period	\$ <u>1,372,003</u>	\$ <u>64,380</u>	\$ <u>1,436,383</u>

See Independent Accountants' Review Report and Accompanying Notes

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - MODIFIED CASH BASIS
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
County property tax	\$ 698,057	\$ -	\$ 698,057
County sales tax	153,455	-	153,455
County staffing grant	30,000	-	30,000
Grant income	29,700	-	29,700
Interest income	6,496	1,691	8,187
Firemen's relief fund income	-	7,856	7,856
Other income	496	-	496
Loss on disposal of property and equipment	(1,280)	-	(1,280)
	<u>916,924</u>	<u>9,547</u>	<u>926,471</u>
Total Revenue	916,924	9,547	926,471
Net assets released from restriction	4,500	(4,500)	-
	<u>921,424</u>	<u>5,047</u>	<u>926,471</u>
Total Revenue and Reclassifications	921,424	5,047	926,471
EXPENSES			
Program	600,641	-	600,641
Management and general	66,738	-	66,738
	<u>667,379</u>	<u>-</u>	<u>667,379</u>
Total Expenses	667,379	-	667,379
Increase in Net Assets	254,045	5,047	259,092
Net Assets at Beginning of Period	719,137	57,422	776,559
Net Assets at End of Period	\$ <u>973,182</u>	\$ <u>62,469</u>	\$ <u>1,035,651</u>

See Independent Accountants' Review Report and Accompanying Notes

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the Year Ended June 30, 2025

	Program Services	Management & General	Total
Payroll	\$ 414,253	\$ 46,028	\$ 460,281
Vehicle maintenance	63,881	7,098	70,979
Payroll taxes	34,334	3,815	38,149
Interest	30,774	3,419	34,193
Contract labor	23,339	2,593	25,932
Equipment repairs and maintenance	18,914	2,102	21,016
Utilities and telephone	17,242	1,916	19,158
Miscellaneous	14,644	1,627	16,271
Building and grounds maintenance	13,930	1,548	15,478
Fuel and oil	13,391	1,488	14,879
Professional fees	9,356	1,039	10,395
First responders	5,711	635	6,346
Dues and subscriptions	5,087	565	5,652
Uniforms	4,578	509	5,087
Office supplies	4,462	496	4,958
Insurance	3,825	425	4,250
Janitorial supplies	3,335	370	3,705
Travel	3,195	355	3,550
Small equipment purchases	1,504	167	1,671
Employee appreciation	1,269	141	1,410
Training	440	49	489
Meals and entertainment	371	41	412
Licenses and fees	286	32	318
Total expenses before depreciation	688,121	76,458	764,579
Depreciation	140,406	15,601	156,007
Total expenses	\$ 828,527	\$ 92,059	\$ 920,586

See Independent Accountants' Review Report and Accompanying Notes

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the Year Ended June 30, 2024

	Program Services	Management & General	Total
Payroll	\$ 265,239	\$ 29,471	\$ 294,710
Equipment repairs and maintenance	41,579	4,620	46,199
Vehicle maintenance	30,920	3,436	34,356
Insurance	26,932	2,992	29,924
Payroll taxes	23,317	2,591	25,908
Contract labor	20,255	2,251	22,506
Utilities and telephone	14,414	1,601	16,015
Building and grounds maintenance	13,482	1,498	14,980
Fuel and oil	11,278	1,253	12,531
Professional fees	8,973	997	9,970
Uniforms	8,644	960	9,604
Dues and subscriptions	6,053	673	6,726
First responders	5,287	587	5,874
Miscellaneous	5,227	581	5,808
Interest	4,321	480	4,801
Office supplies	3,706	412	4,118
Janitorial supplies	2,925	325	3,250
Small equipment purchases	1,602	178	1,780
Training	678	75	753
Bank service charges	7	1	8
	<u>494,839</u>	<u>54,982</u>	<u>549,821</u>
Total expenses before depreciation	494,839	54,982	549,821
Depreciation	<u>105,802</u>	<u>11,756</u>	<u>117,558</u>
Total expenses	\$ <u><u>600,641</u></u>	\$ <u><u>66,738</u></u>	\$ <u><u>667,379</u></u>

See Independent Accountants' Review Report and Accompanying Notes

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2025 and 2024

NOTE 1 - NATURE OF ACTIVITIES

Allen Volunteer Fire Department, Inc. (the "Department") is a North Carolina non-profit organization formed in January 1959 for the purpose of fighting fires and providing emergency rescue services. The Department operates in the Allen Fire District of Cabarrus County, North Carolina. The majority of the Department's revenues are provided by a supplemental fire district tax administered by Cabarrus County, North Carolina.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of Allen Volunteer Fire Department, Inc. have been prepared on the modified cash basis of accounting; consequently, revenues and related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. Therefor accounts receivable, accounts payable, and other accruals are not recorded under this basis. The Department is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Donated Materials and Services

The Department records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated fair market values at date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Services donated to the Department include fighting fires, management, fund-raising, and other administrative services necessary for Department operations.

Restricted and Unrestricted Support

Contributions received are recorded as with or without donor restrictions depending upon the existence or nature of any donor-imposed restraint.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for a future period or restricted by the donor for specific purposes are reported as with donor restrictions that increases that net asset class. However, if a restriction is fulfilled in the same period in which the contribution is received, the Department reports the support as without donor restrictions.

Property and Equipment

Property and equipment purchased by the Department are stated at cost. Donations of property and equipment are recorded as support at their estimated fair value as established by the donor. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Expenditures for maintenance, repairs and minor renewals are charged to expense as incurred. Major renewals and betterments in excess of \$500 are capitalized and consistent with prior years. Depreciation is calculated on the straight-line method over the following estimated useful lives:

Buildings	10-39 years
Vehicles	5-10 years
Equipment	5-10 years

Income Tax Status

The Department is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue code. In addition, the Department has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for the 50% charitable contribution deduction for individual donors. There was no unrelated business income for the years ended June 30, 2025 and 2024.

The Department has adopted ASC 740-10 as it relates to uncertain tax positions for the years ended June 30, 2025 and 2024, and has evaluated its tax positions for all open tax years. However, the Department is not currently under audit, nor has the Department been contacted by the Internal Revenue Service.

Based on the evaluation of the Department's tax positions, management believes all positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the years ended June 30, 2025 and 2024.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported revenues and expenses. Management believes its estimates are reasonable.

Revenue and Revenue Recognition

Grant and Contribution Revenue

Grants and contributions are recognized when cash or other assets are received. Conditional promises to give are recorded as restricted net assets and are released and recognized gradually as the conditions pertaining to them are fulfilled.

Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department.

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.**NOTES TO FINANCIAL STATEMENTS****June 30, 2025 and 2024****NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**Subsequent Events

Management has evaluated subsequent events through May 29, 2026, the date the financial statements were available to be issued.

NOTE 3 - CASH AND INVESTMENTS

The Department places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation (FDIC) covers \$250,000 for substantially all depository accounts.

During the year, the Department from time to time may have had amounts on deposit in excess of the insured limits. At June 30, 2025 and 2024, the Department had \$407,013 and \$432,361 that exceeded FDIC insurance, respectively.

NOTE 4 - RESTRICTED CASH

Amounts held by the Department have been restricted for the Firemen's Relief Fund, which is administered by the North Carolina Firemen's Association. This fund is used to support injured fire fighters in times of need. The balance in this account at June 30, 2025 and 2024 was \$64,380 and \$62,469, respectively. These funds are required to be maintained in a separate bank account as interest earned remains restricted.

NOTE 5 - PROPERTY AND EQUIPMENT

Composition of property and equipment is as follows:

	July 1, 2024	Additions	Reclassifications/ Retirements	June 30, 2025
Land and Improvements	\$ 257,865	\$ 258,887	\$ -	\$ 516,752
Construction in Progress	-	51,909	-	51,909
Buildings	222,364	5,434	-	227,798
Equipment	738,682	194,475	(5,211)	927,946
Vehicles	1,291,291	875,410	(3,100)	2,163,601
	<u>\$ 2,510,202</u>	<u>\$ 1,386,115</u>	<u>\$ (8,311)</u>	<u>\$ 3,888,006</u>

Depreciation expense for the years ended June 30, 2025, and 2024 was \$156,007 and \$117,558, respectively.

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 6 - LONG-TERM DEBT

	<u>2025</u>	<u>2024</u>
Note payable to F&M Bank, payable in monthly installments of \$884, including interest at 5.75%, with a maturity date of April 2044. The note is secured by land.	\$ 122,173	\$ -
Note payable to F&M Bank, payable in monthly installments of \$1,197, including interest at 5.75%, with a maturity date of June 2034. The note is secured by land.	101,134	108,671
Note payable to F&M Bank, payable in monthly installments of \$9,365, including interest at 5.75% after five interest only payments to begin, with a balloon payment and maturity date of April 2029.	<u>818,137</u>	<u>132,427</u>
	1,041,444	241,098
Less: Current Portion	<u>(79,581)</u>	<u>(41,183)</u>
Long-Term Debt	<u>\$ 961,863</u>	<u>\$ 199,915</u>

Required principal payments on long-term debt are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2026	\$ 79,581
2027	84,279
2028	89,255
2029	619,297
2030	15,695
Thereafter	<u>153,337</u>
Total	<u>\$ 1,041,444</u>

Interest expense for the years ended June 30, 2025, and 2024 was \$34,193 and \$4,801, respectively.

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 7 - LIQUIDITY AND AVAILABILITY

	June 30, 2025	June 30, 2024
Total financial assets	\$ 688,085	\$ 713,994
Donor-imposed restrictions:		
Restricted for Firemen's Relief Fund	(64,380)	(62,469)
Financial assets available to meet cash needs for general expenditures within one year	\$ 623,705	\$ 651,525

The Department receives the majority of its funding from Cabarrus County (See NOTE 8), so its income is consistent and reliable. This ensures that necessary funds will be available when expenses such as payroll and other monthly obligations become due. The Department manages its liquidity and reserves following these guiding principles: operating within a prudent range of financial soundness and stability and maintaining adequate liquid assets to fund near-term operating needs. The Department forecasts its future cash flows and monitors its liquidity on an ongoing basis.

NOTE 8 - CONCENTRATIONS

Sources of Revenue

The Department obtains a considerable portion of its unrestricted funding from Cabarrus County. Cabarrus County revenue accounted for approximately 99% and 95% of total organizational support and revenue for the years ended June 30, 2025 and 2024, respectively.

Revenues as of June 30:

	2025	2024
Cabarrus County	\$ 1,304,334	\$ 881,513
Total revenue	1,321,318	926,471
Percentage of Cabarrus County revenue to total:	99%	95%

ALLEN VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 9 - RELATED PARTY TRANSACTIONS

The Department used a payroll processing company through a CPA. A board member worked part-time for that CPA firm.

The Department paid certain Board members for firefighting services on a pay-per-call basis and part-time staffing for the years ended June 30, 2025, and 2024. These Board members and the amount paid to each are as follows:

	<u>2025</u>	<u>2024</u>
Jerry Helms, Member	\$ 693	\$ 3,389
Mike Faggart, President	1,796	1,058
Jacob Barbee, Member	42,595	27,087
Cuyler Slocum, Member	20,149	21,213

The Department also paid Jennifer Dozier, the Board Secretary/Treasurer, \$1,500 for bookkeeping services performed for each of the years ended June 30, 2025 and 2024.

NOTE 10 – FUNCTIONAL EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Revenues, Expenses and Changes in Net Assets – Modified Cash Basis and in the Statement of Functional Expenses – Modified Cash Basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The Department allocates 90% to program services and 10% to management and general expenses. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department.

NOTE 11 – RECLASSIFICATIONS

Certain financial statement amounts from the prior year financial statements have been reclassified to conform with the current year presentation.

Allen Volunteer Fire Department, Inc.

Agreed-Upon Procedures

June 30, 2025



INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of
Allen Volunteer Fire Department, Inc.
Concord, North Carolina

We have performed the procedures enumerated below on the confirmation of significant revenue sources and the testing of a sample of cash disbursements of Allen Volunteer Fire Department, Inc. for the year ended June 30, 2025. Allen Volunteer Fire Department, Inc.'s management is responsible for the Organization's accounting records.

Allen Volunteer Fire Department, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. Additionally, Cabarrus County, North Carolina has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure	Finding
Confirmation of significant revenue sources and dollar amounts for the year ended June 30, 2025.	Confirmed revenue with Cabarrus County Finance office without exception.
Review policies and procedures of the Organization for the cash disbursements, including discussion of procedures for cash disbursements with responsible Organization individual.	Organization does not have any written policies and procedures for cash disbursements. Discussed policies and procedures with Board Treasurer Jennifer Dozier. No changes to the policy in the CY.
Selection of random sample of 25 cash disbursements for detailed testing from listing of all checks issued by the Organization during the year ended June 30, 2025, and perform the following procedures on the items selected:	
Compare disbursement to related supporting documentation matching invoice payee, amount and date	All invoices sighted agreed to disbursements with the exception of 2 invoices there were unobtained from management = 92% accuracy.

Determine that invoice is an appropriate use of Organization funds	Invoices provided and tested appear to have been for appropriate use of Organization funds.
Determine that payment of invoice has been properly approved by authorized individual of the Organization	Invoices provided and tested were properly approved.
Determine that paid invoice has been properly cancelled to avoid duplicate payment	Invoices provided and tested were properly cancelled to avoid duplicate payment.
Determine that payment has been coded to the proper general ledger account for the proper amount	Invoices provided and tested were coded to the proper general ledger account for the proper amount with the exception of 8 reclassifying transactions = 68% accuracy.
Sight cancelled check to verify signature is that of authorized check signer(s)	All disbursements tested had signatures of authorized individuals, unless the disbursement was a credit card transaction. Per management, these transactions do not require signature or approval due to the credit cards being held and utilized by management.
Sight Organization bank statement to verify that check cleared the bank for the proper amount and within a reasonable period of time after issue	All disbursements tested cleared the bank for the proper amount and within a reasonable period of time after issue.

We were engaged by Allen Volunteer Fire Department, Inc. to perform the agreed-upon procedures engagement and conducted the engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on revenues and cash disbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Allen Volunteer Fire Department, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agree-upon procedures engagement.

This report is intended solely for the information and use of Allen Volunteer Fire Department, Inc. and Cabarrus County, North Carolina and is not intended to be and should not be used by anyone other than those specified parties.

DMIPS PLLC

Concord, North Carolina
May 29, 2026

Department Schedules

May 2026 - Cold Water Volunteer Fire Department

Sun	Mon	Tue	Wed	Thur	Fri	Sat
					May 1 Cold Water PT Staffing Tim McDonald 7:00a-3:00p Steve Blackwelder Jr. 8:30a-5:00p Jim Preddy 3:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	2 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Jason Walker 7:00a-11:00p Randy Love 3:00p-11:00p Stephen Bryant 7:00p-7:00a Randy Love 11:00p-7:00a
3 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Lawson Little 8:00a-3:00p H L Ruth 3:00p-11:00p Randy Love 3:00p-11:00p Steve Blackwelder Jr. 11:00p-7:00a David Blackwelder 11:00p-7:00a	4 Cold Water PT Staffing Tim McDonald 7:00a-5:00p Benjamin Preddy 10:00a-11:00p Jim Preddy 3:00p-11:00p Steve Blackwelder Jr. 11:00p-7:00a David Blackwelder 11:00p-7:00a	5 Cold Water PT Staffing Randy Love 7:00a-3:00p Randy Love 3:00p-11:00p Steve Blackwelder Jr. 11:00p-7:00a Tom Blackwelder 11:00p-7:00a	6 Cold Water PT Staffing Benjamin Preddy 7:00a-11:00p Tim McDonald 8:00a-6:00p Steve Blackwelder Jr. 11:00p-7:00a Tom Blackwelder 11:00p-7:00a	7 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Randy Love 3:00p-11:00p Jason Walker 7:00p-11:00p Crystal Long 11:00p-5:30a Samuel Long 11:00p-7:00a	8 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Jim Preddy 3:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	9 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Jayden Moser 3:00p-7:00a Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
10 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Randy Love 3:00p-11:00p David Blackwelder 11:00p-7:00a	11 Cold Water PT Staffing Benjamin Preddy 7:00a-3:00p Jim Preddy 7:00a-11:00p Benjamin Preddy 3:00p-11:00p Steve Blackwelder Jr. 11:00p-5:30a David Blackwelder 11:00p-7:00a Events Board of Directors Me 7:00p - 9:00p	12 Cold Water PT Staffing Tim McDonald 8:00a-6:00p Randy Love 3:00p-11:00p Tom Blackwelder 11:00p-7:00a	13 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Benjamin Preddy 8:00a-11:00p Steve Blackwelder Jr. 11:00p-7:00a Tom Blackwelder 11:00p-7:00a	14 Cold Water PT Staffing Randy Love 7:00a-3:00p Randy Love 3:00p-11:00p Steve Blackwelder Jr. 11:00p-7:00a Samuel Long 11:00p-7:00a	15 Cold Water PT Staffing Jim Preddy 7:00a-11:00p Tim McDonald 8:00a-4:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	16 Cold Water PT Staffing Jayden Moser 7:00a-3:00p Jayden Moser 3:00p-7:00a Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
17 Cold Water PT Staffing Jim Preddy 7:00a-3:00p H L Ruth 3:00p-11:00p Randy Love 3:00p-11:00p David Blackwelder 11:00p-7:00a	18 Cold Water PT Staffing Jim Preddy 7:00a-3:00p Benjamin Preddy 8:00a-8:00p Jim Preddy 3:00p-11:00p Steve Blackwelder Jr. 11:00p-5:30a David Blackwelder 11:00p-7:00a	19 Cold Water PT Staffing Tim McDonald 7:00a-5:00p Benjamin Preddy 7:00a-6:00p Randy Love 6:00p-11:00p Lucas Barnhardt 11:00p-7:00a Tom Blackwelder 11:00p-7:00a	20 Cold Water PT Staffing Randy Love 7:00a-3:00p Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a Tom Blackwelder 11:00p-7:00a	21 Cold Water PT Staffing Tim McDonald 8:00a-6:00p Lawson Little 8:00a-3:00p Samuel Long 6:00p-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	22 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Jim Preddy 7:00a-7:00a Steve Blackwelder Jr. 3:00p-11:00p Steve Blackwelder Jr. 11:00p-7:00a	23 Cold Water PT Staffing Jayden Moser 7:00a-3:00p Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
24 Cold Water PT Staffing Jim Preddy 7:00a-3:00p H L Ruth 3:00p-11:00p Randy Love 3:00p-11:00p David Blackwelder 11:00p-7:00a	25 Cold Water PT Staffing Jim Preddy 7:00a-11:00p Lucas Barnhardt 11:00p-7:00a David Blackwelder 11:00p-7:00a	26 Cold Water PT Staffing Randy Love 7:00a-3:00p Randy Love 3:00p-11:00p Stephen Bryant 7:00p-7:00a Tom Blackwelder 11:00p-7:00a	27 Cold Water PT Staffing Tim McDonald 8:00a-6:00p Benjamin Preddy 10:00a-11:00p Lawson Little 11:00p-7:00a Tom Blackwelder 11:00p-7:00a	28 Cold Water PT Staffing Tim McDonald 7:00a-7:00p Benjamin Preddy 7:00a-7:00a Lucas Barnhardt 11:00p-7:00a	29 Cold Water PT Staffing Jim Preddy 7:00a-11:00p Crystal Long 11:00p-7:00a Samuel Long 11:00p-7:00a	30 Cold Water PT Staffing Samuel Long 7:00a-3:00p Crystal Long 7:00a-3:00p Randy Love 3:00p-11:00p Randy Love 11:00p-7:00a
31 Cold Water PT Staffing Jim Preddy 7:00a-3:00p H L Ruth 3:00p-11:00p Randy Love 3:00p-11:00p Lucas Barnhardt 11:00p-7:00a David Blackwelder 11:00p-7:00a						

* Indicates time starts on following calendar day

* Events and Time Off follow default Split Time of Day of 7:00a

Schedule By Position For 05-01-2026 to 05-31-2026

Unit Name	Event Date	Shift	Times	User Name	Hours
ENG - Day	5/1/2026	C	08:00-20:00	Messina, Anthony	12.00
ENG - Day	5/2/2026	A	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	5/3/2026	C	08:00-14:00	Malmut, Craig	6.00
ENG - Day	5/3/2026	C	14:00-20:00	Parker, Evan	6.00
ENG - Day	5/4/2026	A	08:00-18:00	Craig, Artie	10.00
ENG - Day	5/6/2026	C	08:00-14:00	Shaffer, Jeremy	6.00
ENG - Day	5/9/2026	A	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	5/9/2026	A	17:30-20:00	Bliss, Elijah	2.50
ENG - Day	5/10/2026	B	08:00-20:00	Craig, Artie	12.00
ENG - Day	5/11/2026	A	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	5/13/2026	C	09:30-14:00	Vanderkolk, Travis	4.50
ENG - Day	5/14/2026	A	08:00-17:00	Hester, Ryan	9.00
ENG - Day	5/15/2026	C	08:00-20:00	Messina, Anthony	12.00
ENG - Day	5/16/2026	A	08:00-20:00	Craig, Artie	12.00
ENG - Day	5/17/2026	B	08:00-16:00	Tackett, Dillon	8.00
ENG - Day	5/18/2026	C	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	5/20/2026	C	08:00-17:00	Vanderkolk, Travis	9.00
ENG - Day	5/23/2026	A	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	5/25/2026	C	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	5/26/2026	A	08:00-16:15	Parker, Evan	8.25
ENG - Day	5/28/2026	A	08:00-20:00	Craig, Artie	12.00
ENG - Day	5/29/2026	B	08:00-16:30	Parker, Evan	8.50
ENG - Day	5/30/2026	C	08:00-20:00	Tackett, Dillon	12.00
ENG - Day	5/31/2026	B	08:00-20:00	Parker, Evan	12.00
ENG - Night	5/1/2026	C	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	5/2/2026	A	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	5/3/2026	C	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	5/4/2026	A	20:00-08:00	Watts, Jimmy	12.00
ENG - Night	5/5/2026	B	20:00-06:30	Tackett, Dillon	10.50
ENG - Night	5/6/2026	C	20:00-08:00	Messina, Anthony	12.00
ENG - Night	5/7/2026	B	20:00-08:00	Houston, Joey	12.00
ENG - Night	5/8/2026	C	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	5/9/2026	A	20:00-08:00	Craig, Artie	12.00
ENG - Night	5/10/2026	B	20:00-08:00	Craig, Artie	12.00
ENG - Night	5/11/2026	A	20:00-08:00	Watts, Jimmy	12.00
ENG - Night	5/12/2026	B	20:00-08:00	Houston, Joey	12.00
ENG - Night	5/13/2026	C	20:00-08:00	Watts, Jimmy	12.00
ENG - Night	5/14/2026	A	20:00-08:00	Watts, Jimmy	12.00
ENG - Night	5/15/2026	C	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	5/16/2026	A	20:00-08:00	Craig, Artie	12.00
ENG - Night	5/17/2026	B	20:00-08:00	Houston, Joey	12.00
ENG - Night	5/18/2026	C	20:00-08:00	Watts, Jimmy	12.00
ENG - Night	5/19/2026	B	20:00-06:30	Tackett, Dillon	10.50
ENG - Night	5/20/2026	C	20:00-08:00	Tackett, Dillon	12.00

Flowers Store

Unit Name	Event Date	Shift	Times	User Name	Hours
ENG - Night	5/21/2026	A	20:00-08:00	Watts, Jimmy	12.00
ENG - Night	5/22/2026	B	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	5/23/2026	A	20:00-08:00	Parker, Evan	12.00
ENG - Night	5/24/2026	B	20:00-06:00	Parker, Evan	10.00
ENG - Night	5/25/2026	C	20:00-08:00	Watts, Jimmy	12.00
ENG - Night	5/26/2026	A	20:00-08:00	Tackett, Dillon	12.00
ENG - Night	5/27/2026	C	20:00-08:00	Messina, Anthony	12.00
ENG - Night	5/28/2026	A	20:00-08:00	Craig, Artie	12.00
ENG - Night	5/29/2026	B	16:30-08:00	Tackett, Dillon	15.50
ENG - Night	5/30/2026	C	20:00-05:00	Tackett, Dillon	9.00
ENG - Night	5/31/2026	B	20:00-08:00	Watts, Jimmy	12.00
FF - Day	5/1/2026	C	06:00-14:00	Hollar, Kenneth	8.00
FF - Day	5/3/2026	C	07:00-14:00	LeBlanc, Mason	7.00
FF - Day	5/5/2026	B	07:00-14:00	LeBlanc, Mason	7.00
FF - Day	5/6/2026	C	06:00-14:00	Morales, Julian	8.00
FF - Day	5/7/2026	B	06:00-14:00	Hollar, Kenneth	8.00
FF - Day	5/8/2026	C	07:00-14:00	LeBlanc, Mason	7.00
FF - Day	5/9/2026	A	06:00-14:00	Medlin, Colby	8.00
FF - Day	5/11/2026	A	06:00-14:00	Bliss, Elijah	8.00
FF - Day	5/12/2026	B	06:00-14:00	Morales, Julian	8.00
FF - Day	5/13/2026	C	06:00-14:00	Eudy, Charli	8.00
FF - Day	5/14/2026	A	08:45-14:00	Medlin, Colby	5.25
FF - Day	5/17/2026	B	08:30-14:00	Bliss, Elijah	5.50
FF - Day	5/19/2026	B	06:00-14:00	Hollar, Kenneth	8.00
FF - Day	5/20/2026	C	06:00-12:00	Hollar, Kenneth	6.00
FF - Day	5/21/2026	A	06:00-14:00	Medlin, Colby	8.00
FF - Day	5/25/2026	C	06:00-14:00	Hollar, Kenneth	8.00
FF - Day	5/26/2026	A	06:00-14:00	Morales, Julian	8.00
FF - Day	5/27/2026	C	06:00-14:00	Morales, Julian	8.00
FF - Day	5/28/2026	A	08:00-14:00	Hester, Ryan	6.00
FF - Day	5/29/2026	B	07:00-14:00	LeBlanc, Mason	7.00
FF - Day	5/30/2026	C	06:00-14:00	Medlin, Colby	8.00
FF - Evening	5/1/2026	C	14:00-18:00	Hollar, Kenneth	4.00
FF - Evening	5/3/2026	C	14:00-22:00	Bliss, Elijah	8.00
FF - Evening	5/5/2026	B	14:00-22:00	LeBlanc, Mason	8.00
FF - Evening	5/7/2026	B	14:00-22:00	Hollar, Kenneth	8.00
FF - Evening	5/8/2026	C	14:00-22:00	LeBlanc, Mason	8.00
FF - Evening	5/11/2026	A	14:00-22:00	Bliss, Elijah	8.00
FF - Evening	5/12/2026	B	14:00-22:00	Morales, Julian	8.00
FF - Evening	5/13/2026	C	14:00-22:00	Eudy, Charli	8.00
FF - Evening	5/14/2026	A	14:00-22:00	Medlin, Colby	8.00
FF - Evening	5/17/2026	B	14:00-22:00	Bliss, Elijah	8.00
FF - Evening	5/18/2026	C	21:00-22:00	McClellan, Chelsei	1.00
FF - Evening	5/19/2026	B	14:00-22:00	Hollar, Kenneth	8.00
FF - Evening	5/20/2026	C	17:00-22:00	McClellan, Chelsei	5.00

Flowers Store

Unit Name	Event Date	Shift	Times	User Name	Hours
FF - Evening	5/21/2026	A	14:00-22:00	Medlin, Colby	8.00
FF - Evening	5/22/2026	B	18:00-22:00	Kirby, Corey	4.00
FF - Evening	5/24/2026	B	16:00-22:00	Kirby, Corey	6.00
FF - Evening	5/25/2026	C	14:00-22:00	Hollar, Kenneth	8.00
FF - Evening	5/26/2026	A	14:00-22:00	Morales, Julian	8.00
FF - Evening	5/28/2026	A	14:00-17:00	Hester, Ryan	3.00
FF - Evening	5/29/2026	B	14:00-22:00	Medlin, Colby	8.00
FF - Night	5/1/2026	C	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/3/2026	C	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/4/2026	A	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/5/2026	B	22:00-06:00	LeBlanc, Mason	8.00
FF - Night	5/6/2026	C	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/7/2026	B	22:00-06:00	Hollar, Kenneth	8.00
FF - Night	5/8/2026	C	22:00-06:00	Medlin, Colby	8.00
FF - Night	5/10/2026	B	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/11/2026	A	22:00-06:00	Bliss, Elijah	8.00
FF - Night	5/12/2026	B	22:00-06:00	Morales, Julian	8.00
FF - Night	5/13/2026	C	22:00-06:00	Hapeman, Ben	8.00
FF - Night	5/14/2026	A	22:00-06:00	Medlin, Colby	8.00
FF - Night	5/15/2026	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	5/16/2026	A	22:00-06:00	Hapeman, Ben	8.00
FF - Night	5/17/2026	B	22:00-06:00	Bliss, Elijah	8.00
FF - Night	5/18/2026	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	5/19/2026	B	22:00-06:00	Hollar, Kenneth	8.00
FF - Night	5/20/2026	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	5/21/2026	A	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/22/2026	B	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/24/2026	B	22:00-06:00	Kirby, Corey	8.00
FF - Night	5/25/2026	C	22:00-06:00	Hollar, Kenneth	8.00
FF - Night	5/26/2026	A	22:00-06:00	Morales, Julian	8.00
FF - Night	5/27/2026	C	22:00-06:00	Morales, Julian	8.00
FF - Night	5/28/2026	A	22:00-06:00	Hapeman, Ben	8.00
FF - Night	5/29/2026	B	22:00-06:00	Medlin, Colby	8.00
FF - Night	5/30/2026	C	22:00-06:00	McClellan, Chelsei	8.00
FF - Night	5/31/2026	B	22:00-06:00	Hapeman, Ben	8.00
Officer - Day	5/4/2026	A	08:00-20:00	Hester, Ryan	12.00
Officer - Day	5/5/2026	B	08:00-20:00	Vanderkolk, Travis	12.00
Officer - Day	5/6/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	5/7/2026	B	08:00-20:00	Houston, Joey	12.00
Officer - Day	5/8/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	5/11/2026	A	10:30-12:15	Parker, Evan	1.75
Officer - Day	5/12/2026	B	08:00-20:00	Houston, Joey	12.00
Officer - Day	5/13/2026	C	08:00-20:00	Messina, Anthony	12.00

Flowers Store

Unit Name	Event Date	Shift	Times	User Name	Hours
Officer - Day	5/14/2026	A	08:00-20:00	Pericho, Dave	12.00
Officer - Day	5/16/2026	A	08:00-12:00	Parker, Evan	4.00
Officer - Day	5/17/2026	B	08:00-20:00	Houston, Joey	12.00
Officer - Day	5/18/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	5/19/2026	B	08:00-20:00	Houston, Joey	12.00
Officer - Day	5/20/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	5/21/2026	A	08:00-20:00	Parker, Evan	12.00
Officer - Day	5/22/2026	B	08:00-20:00	Pericho, Dave	12.00
Officer - Day	5/23/2026	A	08:00-16:00	Parker, Evan	8.00
Officer - Day	5/24/2026	B	08:00-20:00	Parker, Evan	12.00
Officer - Day	5/25/2026	C	08:00-20:00	Messina, Anthony	12.00
Officer - Day	5/26/2026	A	08:00-20:00	Pericho, Dave	12.00
Officer - Day	5/27/2026	C	08:00-20:00	Houston, Joey	12.00
Officer - Day	5/28/2026	A	08:00-20:00	Messina, Anthony	12.00
Officer - Day	5/30/2026	C	08:00-20:00	McClellan, Chelsei	12.00
Officer - Day	5/31/2026	B	08:00-20:00	McClellan, Chelsei	12.00
Unit Name	Event Date	Shift	Times	User Name	Hours

Mt. Mitchell

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 [C] 08(8) Staff-McNeely T 00(8) Staff-Moser J 16(8) Staff-Beck T 08(8) Tanke-Shue R	2 [A] 08(8) Staff-OPEN 00(8) Staff-OPEN 16(8) Staff-OPEN
3 [B] 08(8) Staff-Moser J 00(8) Staff-OPEN 16(8) Staff-McNeely T	4 [C] 08(8) Engin-Ritchie R 00(8) Staff-Moser J 16(8) Staff-Beck T	5 [A] 08(8) Engin-Whiting C 00(8) Staff-Moser J 16(8) Staff-Ritchie R	6 [B] 08(8) Brush-Whiting C 00(8) Staff-OPEN 16(8) Staff-OPEN	7 [C] 08(8) Squad-Ritchie R 00(8) Staff-Moser J 16(8) Staff-Ritchie R	8 [A] 00(8) Staff-OPEN 16(8) Staff-OPEN 08(8) Tanke-Linn H	9 [B] 11(10) Staff-McNeely T 00(8) Staff-OPEN 16(8) Staff-OPEN
10 [C] 08(8) Staff-OPEN 00(8) Staff-OPEN 16(8) Staff-OPEN	11 [A] 08(8) Engin-Linn H 00(8) Staff-OPEN 16(8) Staff-OPEN	12 [B] 08(8) Engin-Ritchie R 00(8) Staff-Moser J 16(8) Staff-Ritchie R	13 [C] 06(10) Brush-Whiting C 00(8) Staff-OPEN 16(8) Staff-Beck T	14 [A] 08(8) Squad-Linn H 00(8) Staff-Moser J 16(8) Staff-Ritchie R	15 [B] 00(8) Staff-Moser J 16(8) Staff-Beck T 08(8) Tanke-Shue R	16 [C] 08(8) Staff-OPEN 00(8) Staff-OPEN 16(8) Staff-OPEN
17 [A] 08(8) Staff-OPEN 00(8) Staff-OPEN 12(12) Staff-Welch R	18 [B] 07(9) Engin-Whiting C 00(8) Staff-Moser J 16(8) Staff-Beck T	19 [C] 08(8) Engin-Ritchie R 00(8) Staff-Moser J 16(8) Staff-Ritchie R	20 [A] 08(8) Brush-Whiting C 00(8) Staff-OPEN 16(8) Staff-Welch R	21 [B] 08(8) Squad-Linn H 00(8) Staff-Moser J 16(8) Staff-Ritchie R	22 [C] 00(8) Staff-OPEN 16(8) Staff-Beck T 06(10) Tanke-Shue R	23 [A] 10(12) Staff-McNeely T 00(8) Staff-OPEN 16(8) Staff-OPEN
24 [B] 12(4) Staff-Welch R 00(8) Staff-OPEN 16(8) Staff-Welch R	25 [C] 08(8) Engin-Welch R 00(8) Staff-Ruth H 16(8) Staff-Ruth H	26 [A] 08(8) Engin-Ritchie R 00(8) Staff-Moser J 16(8) Staff-Ritchie R	27 [B] 08(8) Brush-Linn H 00(8) Staff-OPEN 16(8) Staff-Welch R	28 [C] 08(8) Squad-Ruth H 00(8) Staff-Moser J 16(8) Staff-Ritchie R	29 [A] 00(8) Staff-OPEN 16(8) Staff-Welch R 06(10) Tanke-Shue R	30 [B] 08(8) Staff-McNeely T 00(8) Staff-McNeely T 16(8) Staff-McNeely T
31 [C] 08(8) Staff-Beck T 00(8) Staff-McNeely T 16(8) Staff-McNeely T						

Northeast Cabarrus

May 2026

include Notes
include Availability
include Leave
xcel Print

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 [A] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - Wright G	2 [B] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N -
3 [C] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N -	4 [A] 14(5) 10 Da - Earnhard B 07(12) 12 D - Wright G 07(12) 12 D - Loughlin N 19(12) 12 N - Earnhard B 19(12) 12 N - Watts J 19(12) 12 N - Loughlin N 07(12) AVAIL - Wright G	5 [B] 09(10) 10 Da - Chaffin S 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	6 [C] 09(10) 10 Da - OPEN 07(12) 12 D - Watts J 19(12) 12 N - OPEN	7 [A] 09(10) 10 Da - Chaffin S 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	8 [B] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - Clayton D 19(12) 12 N - Loughlin N 19(12) AVAIL - Clayton D 19(12) AVAIL - Loughlin N	9 [C] Time Sheets Due 09(10) 10 Da - OPEN 07(12) 12 D - Clayton D 07(12) 12 D - Loughlin N 19(12) 12 N - OPEN 07(6) AVAIL - Clayton D 07(6) AVAIL - Loughlin N
10 [A] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - Bergeron A	11 [B] 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	12 [C] Fire Training 1 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	13 [A] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - OPEN	14 [B] 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	15 [C] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - OPEN	16 [A] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N -
17 [B] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - Bergeron A	18 [C] 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	19 [A] 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	20 [B] EMS Con-Ed 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - OPEN	21 [C] 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - Watts J 07(12) AVAIL - Wright G	22 [A] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - OPEN	23 [B] Time Sheets Due 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N -
24 [C] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N -	25 [A] 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	26 [B] Fire Training 2 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - Wright G 19(12) AVAIL - Wright G	27 [C] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N - OPEN	28 [A] 09(10) 10 Da - OPEN 07(12) 12 D - Wright G 19(12) 12 N - OPEN 07(12) AVAIL - Wright G	29 [B] 09(10) 10 Da - OPEN 07(12) 12 D - Bergeron A 19(12) 12 N - OPEN	30 [C] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N -
31 [A] 09(10) 10 Da - OPEN 07(12) 12 D - OPEN 19(12) 12 N -						

Odell

Staffing Levels - B													
Date	Day	Shift	00	01	02	03	04	05	06	07	08	09	
5/1/2026	Fri	A		5	5	5	5	5	5	5	3	3	3
5/2/2026	Sat	B		3	3	3	3	3	3	3	4	3	3
5/3/2026	Sun	C		3	3	3	3	3	3	3	3	3	3
5/4/2026	Mon	A		3	3	3	3	3	3	3	5	5	5
5/5/2026	Tue	B		4	4	4	4	4	4	4	4	5	5
5/6/2026	Wed	C		3	3	3	3	3	3	3	3	6	6
5/7/2026	Thu	A		6	6	6	6	6	6	6	5	6	6
5/8/2026	Fri	B		6	6	6	6	6	6	6	3	4	4
5/9/2026	Sat	C		4	4	4	4	4	4	4	3	3	3
5/10/2026	Sun	A		3	3	3	3	3	3	3	3	3	3
5/11/2026	Mon	B		3	3	3	3	3	3	3	4	6	6
5/12/2026	Tue	C		5	5	5	5	5	5	5	4	5	5
5/13/2026	Wed	A		6	6	6	6	6	6	6	5	6	6
5/14/2026	Thu	B		4	4	4	4	4	4	4	4	5	5
5/15/2026	Fri	C		5	5	5	5	5	5	5	3	5	5
5/16/2026	Sat	A		6	6	6	6	6	6	6	3	3	3
5/17/2026	Sun	B		4	4	4	4	4	4	4	3	3	3
5/18/2026	Mon	C		3	3	3	3	3	3	3	3	6	6
5/19/2026	Tue	A		3	3	3	3	3	3	3	3	3	3
5/20/2026	Wed	B		3	3	3	3	3	3	3	3	3	3
5/21/2026	Thu	C		4	4	4	4	4	4	4	3	3	4
5/22/2026	Fri	A		5	5	5	5	5	5	5	6	6	6
5/23/2026	Sat	B		6	6	6	6	6	6	6	3	4	4
5/24/2026	Sun	C		4	4	4	4	4	4	4	5	5	5
5/25/2026	Mon	A		5	5	5	5	5	5	5	5	6	6
5/26/2026	Tue	B		6	6	6	6	6	6	6	3	5	5
5/27/2026	Wed	C		4	4	4	4	4	4	4	4	6	6
5/28/2026	Thu	A		5	5	5	5	5	5	5	5	6	6
5/29/2026	Fri	B		6	6	6	6	6	6	6	3	3	3
5/30/2026	Sat	C		6	6	6	6	6	6	6	3	3	3
5/31/2026	Sun	A		4	4	4	4	4	4	4	5	5	5
Hrly Avg				4.4	4.4	4.4	4.4	4.4	4.4	4.4	3.5	4.5	4.5

Odell

y Hour Of Day as of 06-07-2026

10	11	12	13	14	15	16	17	18	19	20	21	22	23
3	3	3	3	3	3	3	3	4	3	4	3	3	3
3	3	3	3	3	3	3	3	3	3	3	3	3	3
3	3	3	3	3	3	3	3	3	4	3	3	3	3
5	5	5	5	5	5	5	4	4	4	4	4	4	4
5	5	5	5	5	5	5	3	3	3	3	3	3	3
6	6	6	6	6	6	6	6	6	6	6	6	6	6
6	6	6	6	6	6	6	6	6	6	6	6	6	6
4	4	4	4	4	4	4	4	4	4	4	4	4	4
3	3	3	3	3	3	3	3	3	3	3	3	3	3
3	3	3	3	3	3	3	3	3	3	3	3	3	3
6	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	6	6	6	6	6	6	6
6	6	6	6	6	6	6	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	6	6
3	3	3	3	3	3	3	4	4	4	4	4	4	4
3	3	3	3	3	3	3	3	3	3	3	3	3	3
6	6	6	6	6	6	6	3	3	3	3	3	3	3
3	4	4	4	4	4	4	3	3	3	3	3	3	3
3	3	3	3	3	3	3	3	3	4	4	4	4	4
4	4	4	4	4	4	4	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6	6	6	6
4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	5	6	6	6	6	6	6
5	5	5	5	5	5	5	4	4	4	4	4	4	4
6	6	6	6	6	6	6	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6	6	6	6	6
3	3	3	3	3	3	3	6	6	6	6	6	6	6
3	3	3	3	3	3	2	4	4	4	4	4	4	4
5	5	5	5	5	8	4	4	4	4	4	4	4	4
4.5	4.5	4.5	4.5	4.5	4.6	4.4	4.3	4.4	4.4	4.4	4.4	4.4	4.4

Daily Avg

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CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**JULY 21, 2026
6:00 PM**

AGENDA CATEGORY:

REPORTS

SUBJECT:

Super Cab Co - Monthly Report

BRIEF SUMMARY:

Attached is the list of staff members that received a Super C recognition over the past month.

REQUESTED ACTION:

For informational purposes. No action required.

SUBMITTED BY:

Ariadne Olvera, Clerk to the Board of Commissioners

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS:

1. Report

SuperC's for the Month of June 2026

Employee	Department	Award Count
AALECE O PUGH	COUNTY MANAGER	3
AARON M COWARD	TRANSPORTATION - HUMAN SERVICE	1
ADELINDA M MOLINA	FACILITY SERVICES	1
ADRIANE M SUTHER	ADMINISTRATION OPERATIONS-DSS	1
AIRIELL V JOHNSON	INCOME MAINTENANCE - DSS	1
ALAN S DOWELL	COUNTY SHERIFF	1
ALICIA M CARPENTER	KANNAPOLIS LIBRARY	1
ALICIA M SELLERS	INCOME MAINTENANCE - DSS	1
ALISHA F SAMUELS	EMERGENCY MEDICAL SERVICES	1
ALLEIGHA A STOCKDALE	SOCIAL WORK SERVICES - DSS	1
ALYMDIA BURCH	FOOD & NUTRITION SERVICES-DSS	2
AMANDA A WILKERSON	KANNAPOLIS LIBRARY	1
AMANDA J SMITH	CHILD SUPPORT SERVICES-DSS	2
AMBER N BARNHARDT	FINANCE	4
AMBER R HAAS	INCOME MAINTENANCE - DSS	2
AMY E MCBRIDE	INCOME MAINTENANCE - DSS	1
AMY L LOPEZ	TAX COLLECTOR	2
ANGELA S WILLIAMS	INCOME MAINTENANCE - DSS	1
ANGELIQUE M MANIRIHO	ADMINISTRATION OPERATIONS-DSS	1
ANGINA D MONTGOMERY	MIDLAND LIBRARY	1
ANISA C SMITH	CONSTRUCTION STANDARDS	1
ANNETTE R MABREY	INFORMATION SERVICES - ADMIN	2
ANTHONY R PALACIOS	COUNTY SHERIFF	3
APRIL K FUNDERBURKE	TAX COLLECTOR	1
APRIL L LANGFORD	CONCORD LIBRARY	1
APRIL L WHALING	INCOME MAINTENANCE - DSS	1
APRIL M SHUTTERS	BUSINESS OPERATIONS - HHS	2
ASHLEY A WITTERSHEIM	CONCORD LIBRARY	1
ASHLEY E DASY-JOHNSON	ADMINISTRATION OPERATIONS-DSS	2
ASHLEY J MOORE	INCOME MAINTENANCE - DSS	1
ASHLEY M BOWMAN	INCOME MAINTENANCE - DSS	1
AUSTIN J DEMEGLIO	AFTON RIDGE LIBRARY	1
AUTRIECE A MARIN	FOOD & NUTRITION SERVICES-DSS	2
BAYARDO C VELASQUEZ	ECONOMIC FAMILY SUPPORT SVCS	1
BECKY H LEWIS	ADMINISTRATION OPERATIONS-DSS	1
BERNADETTE M SOBKOWIAK	TAX ADMINISTRATION	2
BERTHA V CARDENAS	ADMINISTRATION OPERATIONS-DSS	4
BETHANY K SANTIAGO	CONCORD LIBRARY	1
BIANCA S STANCIL	COUNTY SHERIFF	1
BLONDELL C JOSEPH	BUSINESS OPERATIONS - HHS	1
BRAD M SULLIVAN	STRATEGY	1
BRENDA D BORDEMAN	ADULT AND FAMILY SERVICES	1

BRIAN D JOYNER	ANIMAL CONTROL	1
BRITTANY K YODER	INFORMATION SERVICES - ADMIN	3
CALEB H GRYMM	AFTON RIDGE LIBRARY	4
CANDY F OVERCASH	LIBRARY ADMINISTRATION	1
CARLIE BASTINE	INCOME MAINTENANCE - DSS	2
CARLITHA D FOXWORTH-DULIN	ADMINISTRATION OPERATIONS-DSS	2
CARLOS M MONTOYA	FACILITY SERVICES	1
CARLY L VARNADORE	KANNAPOLIS LIBRARY	1
CAROLINA I MONTALBA PEREIRA	ADMINISTRATION OPERATIONS-DSS	2
CAROLINE A WALLY	SOCIAL WORK SERVICES - DSS	1
CARRIE N SMITH	INCOME MAINTENANCE - DSS	1
CARYS M ROBERSON	AFTON RIDGE LIBRARY	2
CHANCY L MERCER	HARRISBURG DIVISION-SHERIFF	2
CHARLIE G RAMIREZ	AFTON RIDGE LIBRARY	1
CHASITY S ST. JOHN	SENIOR SERVICES	2
CHERITA C ALLSBROOK	FOOD & NUTRITION SERVICES-DSS	2
CHERYL L MANN	TAX COLLECTOR	2
CHRISTIAN KHOURY	COUNTY SHERIFF	1
CHRISTIE E REALE	LIBRARY ADMINISTRATION	2
CONSTANCE E JACKSON	INCOME MAINTENANCE - DSS	2
COURTNEY B SMITH	TAX ADMINISTRATION	6
CREED M CAGLE	COUNTY SHERIFF	1
CYNTHIA L GILMORE	CONCORD LIBRARY	1
DAMARIS MONZON	ADMINISTRATION OPERATIONS-DSS	4
DARREN L HINSON	COUNTY SHERIFF	1
DAVID B GRASSO	INFORMATION SERVICES - ADMIN	1
DAWN I LAMB	INCOME MAINTENANCE - DSS	1
DEBRA A SCHMITZER	AFTON RIDGE LIBRARY	1
DENISE A FERRIS	INCOME MAINTENANCE - DSS	2
DENISE Y UNDERWOOD	SENIOR SERVICES	2
DENNIS C ISENHOUR	TAX ADMINISTRATION	1
DIANA MARTIN	INCOME MAINTENANCE - DSS	1
DONALD C DANCER	RISK MANAGEMENT	2
DONNA B WARNER	SENIOR SERVICES	1
DUSTIN S GROOMS	COUNTY SHERIFF	1
DWAYNE A WILLOUGHBY	FACILITY SERVICES	1
EARL J MCLAURIN	INCOME MAINTENANCE - DSS	1
ELIZABETH A HESTON	ECONOMIC FAMILY SUPPORT SVCS	2
ELIZABETH B HARTZOG	AFTON RIDGE LIBRARY	4
ELIZABETH B PATTERSON	TAX COLLECTOR	3
ELIZABETH SUZANNE H MOOSE	BUSINESS OPERATIONS - HHS	1
EMILY G LYNCH	INCOME MAINTENANCE - DSS	2
EMILY R MCCARTY	AFTON RIDGE LIBRARY	3
EMILY W WOOD	SOCIAL WORK SERVICES - DSS	1

ERIC M BANKS	FACILITY SERVICES	3
ERIC S SCHENK	EMERGENCY MEDICAL SERVICES	1
ETHAN X LO	INFORMATION SERVICES - ADMIN	2
EVAN L BEAVER	COUNTY SHERIFF	1
FRANCES H BANKS	BUSINESS OPERATIONS - HHS	1
GREGORAY KEYES	SOCIAL WORK SERVICES - DSS	1
GRISSELDA K CARRANZA HURTADO	ADMINISTRATION OPERATIONS-DSS	3
HEATHER D DIMARCO	MT PLEASANT LIBRARY	1
HEATHER E MOBLEY	LEGAL DEPARTMENT	1
HEATHER L ALTMAN	INCOME MAINTENANCE - DSS	1
HOLLYE L MCCALLUM	ADMINISTRATION OPERATIONS-DSS	1
HUGH A HAYNIE JR	INFORMATION SERVICES - ADMIN	2
ISAIAH D GADSON	SOCIAL WORK SERVICES - DSS	1
JACQUELINE P WILLIAMS	STRATEGY	1
JAHMEL M RAMCHARITAR	COUNTY SHERIFF	2
JAIME B HOWELL	FACILITY SERVICES	4
JAMES H HENTZE	INFORMATION SERVICES - ADMIN	1
JAMES K HOOVER	EMERGENCY MEDICAL SERVICES	1
JAMESHIA J JONES	INCOME MAINTENANCE - DSS	2
JANELL R CAMERON	TAX ADMINISTRATION	3
JANELLE COSME	SOCIAL WORK SERVICES - DSS	1
JANICE MORRISON	TAX COLLECTOR	1
JANICE C ALEXANDER	ADMINISTRATION OPERATIONS-DSS	2
JASON G REECE	INFORMATION SERVICES - ADMIN	2
JEANNIE M KOR	INCOME MAINTENANCE - DSS	1
JEFFREY M MERRIMAN	INCOME MAINTENANCE - DSS	3
JENNIFER CASTREJON	AFTON RIDGE LIBRARY	2
JENNIFER C WILSON	FOOD & NUTRITION SERVICES-DSS	1
JENNIFER D MCLEAN	ECONOMIC FAMILY SUPPORT SVCS	1
JENNIFER M CUNNINGHAM	ADULT AND FAMILY SERVICES	3
JESSICA S WILDSMITH	LIBRARY ADMINISTRATION	1
JILL D BROOKS	TRANSPORTATION - HUMAN SERVICE	3
JOANN J SHUPING	FINANCE	2
JOHANNA C DIAZ	INCOME MAINTENANCE - DSS	1
JOHN S EURY	CONCORD LIBRARY	3
JONATHAN A CALLAHAN	COUNTY SHERIFF	1
JONATHAN A MAULDEN	EMERGENCY MEDICAL SERVICES	1
JONATHAN D POOLE	FRANK LISKE PARK	1
JONI D OWENS	INCOME MAINTENANCE - DSS	2
JOSEPH BATTINELLI	INFORMATION SERVICES - ADMIN	2
JOSHUA A STORY	KANNAPOLIS LIBRARY	1
JOURDAIN A DELDIN	KANNAPOLIS LIBRARY	1
JULIANA R MYERS	ADULT AND FAMILY SERVICES	1
JUSTIN R BRINES	EMERGENCY MEDICAL SERVICES	1

KAMEIKA J PICKENS	INCOME MAINTENANCE - DSS	1
KAMILAH M MCKISSICK	BEHAVIORIAL HEALTH DIVISION	1
KAREN D BAKER	CONCORD LIBRARY	4
KAREN N JONES	INCOME MAINTENANCE - DSS	1
KATHARINE M WHEELLES	ADMINISTRATION OPERATIONS-DSS	1
KATHELEEN J LITTLE	TAX ADMINISTRATION	2
KATHRYN L MONACO	INCOME MAINTENANCE - DSS	1
KATLYN P WALLACE	KANNAPOLIS LIBRARY	2
KAYLA N HOLDER	INCOME MAINTENANCE - DSS	2
KELLY F SIFFORD	COUNTY MANAGER	1
KENDALL M BOLTON	TAX ADMINISTRATION	1
KEVIN B THOMAS	INFORMATION SERVICES - ADMIN	1
KEVIN E BANKS	ADULT AND FAMILY SERVICES	1
KEVIN J REYES	ADMINISTRATION OPERATIONS-DSS	2
KHIANA M MORTON	SOCIAL WORK SERVICES - DSS	1
KIMBERLY M STIREWALT	INCOME MAINTENANCE - DSS	1
KIMBERLY S GRAVELY	CHILD SUPPORT SERVICES-DSS	1
KIMBERLY T ALLRED	EMERGENCY MEDICAL SERVICES	1
KRISTEN V DURYEE	ADMINISTRATION OPERATIONS-DSS	3
KYETRA S BEULAH	MT PLEASANT LIBRARY	1
LAURA H CONE	FINANCE	1
LEAH S ODUM	EMERGENCY MEDICAL SERVICES	1
LEONIQUE BROWN	ADMINISTRATION OPERATIONS-DSS	3
LESLIE S CARVER	INCOME MAINTENANCE - DSS	2
LESLY L MOORE	INCOME MAINTENANCE - DSS	1
LIGIA M LARSEN	ADMINISTRATION OPERATIONS-DSS	1
LISA C HONEYCUTT	ADMINISTRATION OPERATIONS-DSS	4
LOREAL MCKOY	TRANSPORTATION - HUMAN SERVICE	1
LORI B NASH	FINANCE	2
LUCAS M KLAUSS	AFTON RIDGE LIBRARY	2
MAKENNA K GREENE	CONCORD LIBRARY	4
MANEICILIA U DANIELS GARVIN	INCOME MAINTENANCE - DSS	2
MARCI A JONES	INFORMATION SERVICES - ADMIN	1
MARIA G MENDOZA ARIAS	ADMINISTRATION OPERATIONS-DSS	1
MARIA G VELASQUEZ	FOOD & NUTRITION SERVICES-DSS	1
MARIA L SOUSA	ADMINISTRATION OPERATIONS-DSS	2
MARIZEN B SAWYER	HARRISBURG LIBRARY	1
MARK MCINTYRE	INFORMATION SERVICES - ADMIN	2
MARY B BLANCHARD	INCOME MAINTENANCE - DSS	2
MARY L ROBINSON	ADMINISTRATION OPERATIONS-DSS	1
MATTHEW J FISHER	DETENTION CENTER	1
MATTHEW L SAUNDERS	INFORMATION SERVICES - ADMIN	2
MAUREEN RYAN	ADMINISTRATION OPERATIONS-DSS	2
MCKENZIE B ARSTARK	MT PLEASANT DIVISION-SHERIFF	2

MEAGAN A SHIVER	ADULT AND FAMILY SERVICES	1
MEGAN E MOSHIER	ADULT AND FAMILY SERVICES	1
MELISSA K LILLY	REGISTER OF DEEDS	1
MELISSA L ROBINSON-WELLS	INCOME MAINTENANCE - DSS	1
MELODIE L MELVIN	ADULT AND FAMILY SERVICES	1
MERCEDES G CHICAS	ADMINISTRATION OPERATIONS-DSS	1
MICHAEL H MCELVEEN	TRANSPORTATION - HUMAN SERVICE	1
MICHELLE D STURGILL	INCOME MAINTENANCE - DSS	1
MICHELLE D WILLEY	INFORMATION SERVICES - ADMIN	3
MILEYDIS LLANOS	INCOME MAINTENANCE - DSS	2
MIRANDA R PAYSOUR	COUNTY SHERIFF	1
MONICA D DELGADO	ADMINISTRATION OPERATIONS-DSS	2
MONICA W ROWE	ADULT AND FAMILY SERVICES	4
MYISHA A WEBSTER	INCOME MAINTENANCE - DSS	3
NAHKIA M THOMAS	INCOME MAINTENANCE - DSS	1
NATALIA Z WEAVER	ADMINISTRATION OPERATIONS-DSS	5
NATASHA S MURRAY	ADULT AND FAMILY SERVICES	2
NAYLA G OCHOA	INCOME MAINTENANCE - DSS	1
NICOLE M DOOLEY	TRANSPORTATION - HUMAN SERVICE	1
NIVEDITA N GUPTA	COUNTY MANAGER	1
NYSHEKIA N CHAMBERS	INCOME MAINTENANCE - DSS	2
OSONIA ROJAS CLAVEL	ECONOMIC FAMILY SUPPORT SVCS	1
PAMELA A WILLIAMS	ADULT AND FAMILY SERVICES	3
PAMELA C BATTLE	INCOME MAINTENANCE - DSS	1
PAMELA E WYKLE	EMERGENCY MEDICAL SERVICES	1
PATRICIA A WAGNER	ADMINISTRATION OPERATIONS-DSS	4
PATRICK A HARTIS	FINANCE	1
PENNY R ADCOCK	INCOME MAINTENANCE - DSS	2
PETRENELLA H FUNDERBURK	INCOME MAINTENANCE - DSS	3
QUINTEN L STROMAN	INFORMATION SERVICES - ADMIN	1
RACHAEL SANTIAGO	COUNTY SHERIFF	1
RANDALL L TURNER	TRANSPORTATION - HUMAN SERVICE	1
RASHEMA R ROUSE	INCOME MAINTENANCE - DSS	1
REBECCA L THOMAS	FACILITY SERVICES	1
REBECCA M FITZPATRICK	FOOD & NUTRITION SERVICES-DSS	2
REKITA L MCDUFFIE	ADMINISTRATION OPERATIONS-DSS	1
RICHARD W POPE	BUILDING MAINTENANCE	1
RILEY P MURDOCK	EMERGENCY MEDICAL SERVICES	1
ROBIN M FLEMING	ADULT AND FAMILY SERVICES	1
RODNEY G EVERETT	TAX ADMINISTRATION	1
SAMANTHA A ANDERSON	INCOME MAINTENANCE - DSS	2
SAMMY D HANNAH	TRANSPORTATION - HUMAN SERVICE	1
SANDRA LAMBERT	EMERGENCY MEDICAL SERVICES	1
SANDRA MATOS-MALDONADO	ECONOMIC FAMILY SUPPORT SVCS	1

SANDRA D BLAKEY	ADMINISTRATION OPERATIONS-DSS	1
SARAH C LATTIN	FINANCE	4
SARAH E DUTTON	KANNAPOLIS LIBRARY	1
SEAN E LYONS	AFTON RIDGE LIBRARY	1
SHAKOKA Y WEST	SOCIAL WORK SERVICES - DSS	1
SHANA M STOKES	INCOME MAINTENANCE - DSS	1
SHANE R FURR	COUNTY SHERIFF	1
SHANNON L DERNER	HUMAN RESOURCES	3
SHANNON R DIXON	FACILITY SERVICES	1
SHAVAISHA C HOLLAND	CHILD SUPPORT SERVICES-DSS	1
SHERRY M DIXON	TAX COLLECTOR	1
SOMALIA J SCOTT	TRANSPORTATION - HUMAN SERVICE	1
SONDRA G BRYAN	INCOME MAINTENANCE - DSS	4
STACEY L STEELE	INCOME MAINTENANCE - DSS	1
STACI D CHANDLER	SOCIAL WORK SERVICES - DSS	1
STACY D BAILEY	TAX COLLECTOR	1
STACY S GARBER	HARRISBURG LIBRARY	1
STEPHANIE P HARMS	COUNTY SHERIFF	1
STEPHANIE S SMALLWOOD	MIDLAND LIBRARY	1
SUSAN V DOMANN	SENIOR SERVICES	1
TANYA L LISK	TAX ADMINISTRATION	1
TARANDA M MILLER	INCOME MAINTENANCE - DSS	1
TAYLOR M BEVERLY	COUNTY SHERIFF	1
TEARA A NEILS	INCOME MAINTENANCE - DSS	1
TERESA D ROGERS	INCOME MAINTENANCE - DSS	2
TERICA L GORDON	FINANCE	1
THOMAS A MITCHELL	ADMINISTRATION OPERATIONS-DSS	2
THOMAS A READLING	TAX ADMINISTRATION	2
THOMAS C NUNN	PROCUREMENT	1
TIMOTHY J SMITH	INCOME MAINTENANCE - DSS	2
TONY A CHAPMAN	TRANSPORTATION - HUMAN SERVICE	1
TONYA R LIGON	EMERGENCY MEDICAL SERVICES	1
TRICIA D LYDA	ECONOMIC FAMILY SUPPORT SVCS	2
TROY J HERRMANN	HUMAN RESOURCES	1
TYLER B CANADAY	MT PLEASANT DIVISION-SHERIFF	2
VIRGINIA W SOTO	INCOME MAINTENANCE - DSS	1
WAYNE L WILLIAMS	CONCORD LIBRARY	1
WENDY M FAWCETT	HARRISBURG LIBRARY	2
WHITNEY N MOORE	AFTON RIDGE LIBRARY	1
YAZMIN F MILLAN	ADMINISTRATION OPERATIONS-DSS	5
YESSIKA I KING	BOARD OF COMMISSIONERS	1
YOLANDA T GATEWOOD	ADULT AND FAMILY SERVICES	1

CABARRUS COUNTY



BOARD OF COMMISSIONERS REGULAR MEETING

**July 21, 2026
6:00 P.M.**

AGENDA CATEGORY:

CLOSED SESSION

SUBJECT:

Closed Session - Consult with Attorney, Pending Litigation, Real Property and Personnel

BRIEF SUMMARY:

A closed session is needed for Consult with Attorney, Pending Litigation, Real Property and Personnel as authorized by NCGS 143-318.11 (a)(3), (5) and (6).

REQUESTED ACTION:

Motion to go into closed session for Consult with Attorney, Pending Litigation, Real Property and Personnel as authorized by NCGS 143-318.11(a)(3), (5) and (6).

SUBMITTED BY:

On behalf of the Board

BUDGET AMENDMENT REQUIRED:

No

ATTACHMENTS: